

No. 82.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-1860-61 at the Station of Agra.

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.
Bread per 100 lbs.	{ 7 2 0 Agency.	{ Agency.	Chicks, Sireunda, per 100 feet ..	{ Agency.	2 12 0
Beef ..	9 0 0	9 0 0	Earthen Naunds ..	..	Agency
Matton ..	11 0 0	11 0 0	Jhamp per 100 feet ..	..	2 6 0
B. per lb.	0 0 7	0 0 8	Barley per lb ..	0 9 0	{ Agency.
Sugar ..	0 1 11	0 1 10	Leeches per 100 ..	..	{ Agency.
Salt ..	0 0 10	0 1 0	Coffee ..	..	{ Agency.
Funwood p. 100 lbs.	0 6 0	0 6 0	Oil ..	..	{ Agency.
Vegetables ..	1 15 3	1 11 0	Lime per md ..	1 7 6	0 11 6
Milk butter ..	Agency.	{ 0 0 5 per pint ..	Tables each ..	..	23 8 0
		{ 0 6 0 per lb ..	Soldiers' Boxes ..	..	4 15 0
			Charcoal ..	..	Agency.
Chickens and Fowls ..	..	Agency.	Bathing Tubs ..	..
Leggs ..	..	..	
Lepharts Gear ..	..	..	
Bullocks Gear p. set	5 10 6	..			
Camels Gear ..	10 10 3	..			
Quilts each	3 7 0	3 4 0			
Blankets ..	2 0 0	1 11 6			
Sutungees ..	1 2 0	1 5 6			
Sheets ..	1 6 0	1 5 6			
Lime Juice per doz	2 6 10	3 0 0			
Tanning Digchees p. 100	5 14 0	{ 4 4 0 small ..	Beds each ..	1 15 0	3 0 0
		{ 4 8 0 large ..	Bolsters ..	0 5 0	0 7 0
Boosa ..	..		Pillows, small ..	0 1 0	0 5 0
Gram ..	..		Blankets, lined with ..	1 3 0	2 0 0
Bran ..	..		Chintz each ..	..	1 8 0
Barley ..	..		Gowns, Double each ..	1 0 0	1 10 0
Atti per Rupee	2 1 8	..	Single ..	0 15 6	1 8 0
Tatties, Khus p. 100 feet	5 14 0	5 6 0	Flannel Bannans ..	2 11 0	3 0 0
Bamboo Ladder ..	..		Trowsers ..	3 0 0	3 0 0
Kajawah p. each	Agency.	17 0 0	Caps ..	0 5 0	0 8 0
Punkah Coolie p. month	..	1 4 0	Worsted Socks ..	0 11 0	1 0 0
Chucks, Bamboo p. 100 ft.	..	3 3 7	Linen Shirts ..	0 12 0	1 1 0
Punkahs p. foot	Agency.	3 8 0	Sheets ..	0 12 0	0 15 0
Doolies each	0 10 0	0 7 0	Trowsers ..	0 7 0	0 10 0
Rope Ladders p. 100 ft.	18 8 0	17 1 0	Caps ..	0 0 6	0 1 0
Purdah Kharooah ..	2 12 0	2 1 0	Bolster Cases ..	0 1 6	0 5 0
	Agency.	Agency.	Pillow Cases ..	0 1 0	0 1 6
			Hand Towels ..	0 1 6	0 2 0
			Jack Towels ..	0 2 0	0 5 0
			Mute Socks per pair ..	..	0 7 0
			Dusters ..	..	0 2 0
					0 4 0

G. B. REDDIE,

DLRY. COMMY. GENL'S OFFICE;
Central Circle, Lucknow,
The 16th October 1860.

Deputy Commissary General.

No. 83.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract or Agency, during the Official Years 1859-60-61 at the Station of Allahabad.

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
Bread per 100 lbs.	From 1st May to 30th September 1859, Rs. 12-0-0. From 1st October 1859 to 30th April 1860, Rs. 10-8-0 by Agency.	Agency.	HOSPITAL CLOTHING.		
Beef	Rs. As. P. 9 0 0	Rs. As. P. 9 0 0	Banians, Flannel each	Rs. As. P. 3 3 0	Rs. As. P. 3 2 0
Mutton	11 0 0	11 0 0	Trowsers	3 3 0	3 2 0
Rice	Agency.	10 pie per lb	Caps,	0 7 0	0 7 0
Sugar	" 2 as. 3	" "	Socks	0 12 0	0 12 0
Salt	" 1 "	" 3 "	" Woollen	0 14 0	0 14 0
Firewood	8 As. per 100 lbs	9 as. per 100 lbs	Blankets	2 6 0	2 6 0
Vegetables	Agency.	Agency.	Gowns, Double	2 3 0	2 2 0
Milk	"	"	Single	1 6 0	1 6 0
Butter	"	"	Shirts	0 15 0	0 14 6
Atta	"	"	Trowsers, Linen	0 9 0	0 8 0
Gram	"	"	Bed, Kharooah	3 1 0	3 1 0
Copper Vessels	"	"	Sheets	0 14 0	0 14 0
Bazar Medicines	"	"	Blankets, lined		
Chickens	"	No. 4½ per Re.	with Chintz	2 5 0	2 5 0
Eggs	" 30	" "	Pillows, Large	0 7 0	0 7 0
Tinning Cooking Utensils	"	Rs. 2-6 per score.	Small	0 5 6	0 5 6
Quilts each	3 2 0	Rs. As. P. 3 2 0	Pillow Cases		
Blankets	2 8 0		Large	0 6 0	0 5 9
Sheets	0 14 0		Small	0 3 0	0 3 0
Sutringees	1 10 0		Caps, Linen	0 1 6	0 1 6
			Towels, Large	0 13 0	0 12 0
			Small	0 2 6	0 2 3
			Tin Cups	0 3 0	0 3 0
			Pots	0 3 0	0 3 0
			Plates	0 3 0	0 3 0
			Forks per dozen	9 0 0	8 8 0
			Knives	9 0 0	8 8 0
			Spoons	9 0 0	8 8 0
			Slippers	0 6 0	0 6 0
			Jharrans	0 0 0	0 0 0

DEP. COMMY. GENL.'S OFFICE;
Central Circle, Lucknow,
The 16th October 1860.

G. B. REDDIE,
Deputy Commissary General.

No. 84.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-61 in the Barcilly Division.

Names of Articles.	1859-60	1860-61.	Names of Articles	1859-60	1860-61
Beef per 100 lbs	Rs As P 9 0 0	Rs As P 9 0 0	Barilla per 100		Rs As P 2 0 0
Mutton "	14 0 0	11 0 0	Shajhpore "	....	2 0 0
Bread ..	0 2 6	0 2 6	Mooradabad "	....	1 14 0
Rice per each head at Station.	0 2 6	0 2 6	Barilly per Re	..	4 Large
Sugar ..	0 2 6	0 2 6	Shajhpore ..	..	5 Small
Salt ..	0 2 6	0 2 6	Mooradabad ..	..	3 Large
Vegetables ..	And Nynee	0 4 0	Barilly Europe	..	5 Small
Timewood ..	Tal Fannas,	0 4 0	Barilly p. m'd	..	3 Large
	Bar N.V.	Bar N.V.	Shajhpore ..	..	5 Small
Quilts each	n A R A	R A R A	Mooradabad ..	..	4 Large
Sutrmeees "	4 0 4 1	4 0 4 1	Barley Europe	..	4 Small
Sheets "	1 5 1 5	1 5 1 9	Barilly p. m'd	..	5 Large
Blankets "	1 0 1 0	1 2 1 2	Shajhpore ..	..	5 Small
Timing Cooking Utensils per eorge	2 4 2 5	2 5 2 6	Mooradabad ..	..	3 Large
	1 6 0 0	1 6 0 0	Barilly p. sq. ft	..	4 Small
Elephants Gear per set	16 6 0	Agency	Shajhpore ..	..	5 0 0
Camels Gear "	11 6 0	Agency	Mooradabad ..	..	6 4 0
Bullocks Gear "	9 15 3	Agency	Barilly p. m'd	..	8 0 0
Gram ..	M S C	Barilly p. m'd	Shajhpore ..	..	0 1 8
Bhoosa per Re	2 20 0	Shajhpore ..	Mooradabad ..	..	0 2 0
" Missa "	1 20 0	Tatru-Khus	Barilly p. m'd	..	0 2 3
Atta "	0 26 8	Tatru-Khus	Shajhpore ..	..
	Bar N.V.	Tatru-Khus	Mooradabad ..	..
Coffee per lb	Rs As P 0 6 6 8 0	BARRACK FURNITURE			
Egg Bareilly .. per 100	2 12 0	Almirah Medium each	M W S W		
Shajehanpore .. "	3 5 0	Cupboards, Barrack ..	10 0 60 0		
Mooradabad .. "	2 8 0	Boxes ..	10 0 60 0		
Nynee Tal .. "	....	Chans ..	12 0 18 0		
Milk Bareilly per Re	21	Forms, with Backs ..	3 0 4 0		
Shajehanpore .. "	23	Shoots ..	6 0 9 0		
Mooradabad .. "	21	Shoots ..	3 0 4 8		
Butter Bareilly per Re	21	Shoots ..	1 8 2 4		
Shajehanpore .. "	23	School Boards ..	10 0 15 0		
Mooradabad .. "	21	Tables Barrack ..	15 0 22 8		
Lamp Oil ..	Cls	Heavy ..	25 0 35 0		
Lime Juice ..	21	Light ..	7 8 11 4		
Lime ..	23	Hospital, with ..			
Plaintain Leaves ..	21	Drawers ..	20 0 30 0		
Naunds ..	....	Writing, with ..			
		Drawers ..	35 0 50 0		
		Writing Desks ..	8 0 12 0		
		Doodles ..	16 0 0 0		
		Lanterns, Iron ..	6 0 4 0	Tin	
		Punkahs with Fringes ..	10 0 15 0		

G B REDDIE,

Deputy Commissary General

DEP. COMMY. GENL'S OFFICE; }
Central Circle, Lucknow, }
The 16th October 1860.

No. 85:

STATEMENT shewing Rates at which the unler-mentioned Articles were supplied by Contract, during the Official Years 1859-60-1860-61 at the Station of Cawnpore.

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
Bread per 100 lbs.	Rs. As. P. From 1st May to 30th Sept. 1859 6 4 0	Rs. As. P. From 1st Oct. 1859 to 30th Apr. 1860 6 4 2	Pillows each Bolster Cases " Small Blankets, lined with Chiniz Large Towels " Small Flannel Banians " Trowseis " Socks per pair " Worsted " Caps each	Rs. As. P. 0 3 0 0 3 3 0 2 9 1 1 0 0 1 8 0 1 0 2 10 0 2 6 0 0 10 0 0 6 0 0 2 6 0 2 6	Rs. As. P. 0 3 0 0 2 6 0 2 0 1 9 0 0 2 0 0 1 0 2 12 0 2 3 0 0 0 0 0 0 0 0 1 9
Beef "	9 0 0	9 0 0	Small "	0 1 0	0 1 0
Mutton "	11 0 0	11 0 0	Flannel Banians " Trowseis " Socks per pair " Worsted " Caps each	2 10 0 2 6 0 0 10 0 0 6 0 0 2 6	2 12 0 2 3 0 0 0 0 0 0 0 0 1 9
Rice per Re.	21 5	24 0	Jack Towels White Socks per pair Cloth "	0 2 6 0 5 0 0 3 0	0 7 0 0 3 0 0 3 0
Sugar "	Agency. lbs. oz.	8 2	Jhauruns each Sutringees, Small Slippers per pair Knives each Forks "	0 0 9 0 8 0 0 5 0 0 3 6 0 2 0	0 0 0 0 8 0 0 0 0 0 0 0 0 0 0
Salt "	14 2	Agency.	Spoons China Cups Tim Pots " Plates " Cups " Tickets Salt Cellars, China Quilts	0 2 6 0 2 6 0 1 6 0 1 6 0 1 6 0 0 3 0 2 0	0 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Firewood per 100 lbs.	0 7 10	0 6 4	China Cups Tim Pots " Plates " Cups " Tickets Salt Cellars, China Quilts	0 2 6 0 1 6 0 1 6 0 1 6 0 0 3 0 2 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3 5 6
Vegetables per lb.	0 0 54	0 0 33	Quilts Night Caps Tatties, Khus, p. 100 feet	0 0 6 0 7 10 0	0 0 6 7 10 0
Milk ...			Jhamps Chicks	0 8 6 0 0 0	8 3 6
Butter ...				0 0 0	5 0 0
Eggs ...	Agency.	Agency.			
Chickens ...					
Fowls ...					
Atta per Re.	11 9				
Gram ...	Agency.				
Barley ...					
Tinning Cooking Utensils per corge	3 10 8	Rs. A. P.			
Quilts each	3 10 0	Rs. A. P.	Night Caps Tatties, Khus, p. 100 feet	0 0 6 7 10 0	0 0 6 7 10 0
Blankets "	2 4 0		Jhamps	0 8 6	8 3 6
Sheets "	1 4 0		Chicks	0 0 0	5 0 0
Sutringees "	1 4 0				
Cattle Gear lbs.	1 6 0	Agency.			
Charecoal per Re.	92				
Wines and Liquors ...	Agency.	Rs. A. P.			
Lime per Re.	1	{ 1 2 9 per md.	Knives per doz. Forks Spoons Slippers per pair	3 12 0 1 8 0 0 12 0	3 12 0 1 8 0 0 12 0
Coffee per lb.	0 6 2½	Rs. A. P.	Tin Pots each " Cups " Plates " Tickets	0 1 9 0 1 9 0 2 0 0 1 6	0 1 9 0 1 9 0 2 0 0 1 6
Barley, Europe "	0 6 5	Rs. A. P.	Copper Stool Pans, with Covers per lb.	1 0 0	1 0 0
Lime Juice per dozen	5 15 0		Copper Boilers with Covers	1 0 0	1 0 0
Vinegar Agency.		Rs. A. P.	Soup Ladles each	0 4 0	0 4 0
Sago per lb.	"		Sauce Pans, with Covers per lb.	1 0 0	1 0 0
Arrowroot "	"	0 5 0	Pint Measures Gridirons each	1 0 0	1 0 0
HOSPITAL CLOTHING.					
White Shirts each	Rs. As. P. 0 15 0	Rs. As. P. 0 9 0	Iron Hatchets Tin Tunnels Lanterns	0 12 0 0 1 0	0 12 0 0 1 0
Sheets "	1 1 0	1 3 0	Cork Screws	2 8 0	2 8 0
Gowns, Double "	1 10 0	1 4 0	Jhauruns	0 6 0	0 6 0
Single "	1 1 0	0 14 0	Strait Jackets	0 2 0	0 2 0
White Trowsers "	0 12 0	0 9 0	Choppers, Iron	1 0 0	1 0 0
Caps "	0 1 0	0 0 0	Wine Measures per lb.	0 4 0	0 4 0
Mattrasses "	2 9 0	1 10 0	Tape, Broad per yard	1 0 0	1 0 0
Bolsters "	0 5 0	0 5 0		0 3 0	0 3 0

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
BARRACK FURNITURES.					
Tables, Large	each	30 0 0	Doolies, complete	each	30 0 0
Small	"	12 0 0	Kapoohs of Moog	"	5 0 0
ots	"	12 0 0	Purukahs with	"	5 0 0
hairs	"	4 0 0	full per 100 feet		
orms, with Back	"	2 0 0	Camel Trunks per pair		
without	"	0 1 1	Book Shelves each		
Back per yard		3 0 0	Carpenters' Tables "		
lowl Racks each		7 0 0	Hospital Bedside Tables,		
Soldiers' Boxes "					6 0 0

Deby. COMMY. GENL's OFFICE;
Central Circle, Lucknow,
The 16th October 1860.

G. B. REDDIE,
Deputy Commissary General

No. 86

STATEMENT shewing Rates at which the unremunerative Articles are supplied by Contract, during the
Official Years 1859-60-1860-61 at the Station of Meerut.

Names of Articles.	1859-60	1860-61.	Names of Articles	1859-60	1860-61
	Rs. As P	Rs. As P		Rs. As P	Rs. As P
Bread per 100 lbs			Agency	Leeches per 100	2 4 0
Biscuits "			"	Copper Vessels per lb	0 13 3
But "	9 0 0	9 0 0	Kupwahs per pair	8 0 0	
Cotton "	11 0 0	11 0 0	Trunks "	17 8 0	
Ice per Rupee	30 8 0	17 8 0	Arrowroot per lb	0 3 6	
Sugar "	8 7 0	6 2 0	Bottled Beer in Quarts		
Salt Agency	16 lbs p Re	100 lbs.	Ditto ditto in Pint "		7 4 0
Firewood per Rupee	290 lbs.	5 6 per	Hospital Clothing		
Vegetables per lb.	4 pie.	8 pie.		BARRACK FURNITURES.	
Milk ...	Agency.	51 0 p. R.	Cots with Tape each	6 8 0	7 1 0
Bitter ...	"	4 4 "	Boxes "	3 12 0	1 1 0
Chickens per Rupee	"	7 m No.	Benches, Small "	3 0 0	
Bowls "	4 m No.	3 1 "	Large "	4 0 0	
Eggs ...	Agency.	1 13 9	Tables "	11 0 0	
Bram ...	"	Agency.	Almudhs "	50 0 0	22 0 0
Bhousa ...	m. s. e.	"	Chaus "	6 0 0	3 8 0
Atta per Rupee	0 26 9	"	Tables, Hospital "	3 0 0	
Elephants Gear ...	Agency.	"	" Patients "	3 0 0	
Bullocks Gear per set	"	3 15 6	" Hospital, Clerk "	9 0 0	
Camels Gear per set	14 2 6	Agency.	Teapoy, Hospital "	8 0 0	
Dil per Rupee	7s. 8c.	"	Chains, Cane "	1 8 0	
Oil per lb.	0 5 3	0 4 7	Tables for Writing "	3 0 0	
ame Juice per dozen	2 4 0	1 11 0	Lanterns "	2 0 0	1 10 0
Doolies each	16 0 0	14 8 0	Stool Pans, Copper "	3 12 0	
unning Utensils per set	0 10 0	0 6 3	Urine Tubs, Iron "	0 11 0	
Hospital per score	.....	0 10 4	Chillumchies "	2 0 0	
Carley per lb.	0 8 4	0 6 6	Pundahs each	6 0 0	2 8 0
			Tables, Large "	8 0 0	
			Carts, Iron, for Conservancy "	1 0 0	
			Wooden each	2 0 0	
			Medical Trays "	1 0 0	

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
	Rs As P.	Rs As P.		Rs As P.	Rs As P.
Seats for Stool Pans, each	2 0 0	per 100 lbs	Green Silk per yard	0 4 0	0 12 0
Tringes for Punkahs	25 0 0	6 4 0	Salt per lb	0 0 3	0 0 9
Thermalalabs	30 0 0	35 0 0	Mustard, Europe per Bottle	0 12 0	1 3 0
BAZAR MEDICINES					
Allun	per lb	6 1 0	Candles, Tallow per lb.	0 2 0	0 0 6
Almonds	"	0 0 3	Cherita	0 2 0	0 1 0
Candamums	"	0 2 0	Poppy Head	0 1 0	0 1 0
Cloves	"	0 0 1	Mujoo Tall	0 0 6	0 3 6
Coriander Seed	"	0 0 1	Hog Island	0 0 3	0 1 0
Cinnamon	"	0 0 1	Lanseed	0 0 6	0 1 0
Coriander Seed	"	0 0 1	Cotton	0 3 0	0 1 0
Curry	"	0 0 1	Soap, Bn, Europe	0 2 0	0 4 0
Curry	"	0 1 0	Kumalih	0 0 6	0 1 0
Kuth, Kunung	"	0 0 6	Wax Cl th	per yard	0 2 0
," Kutch	"	0 1 0	Cinnamon	per lb	0 1 0
Lanseed Oil	"	0 3 0	Long Pepper	0 0 3	0 1 0
Mustard Seed	"	0 0 6	Issufgool	0 0 6	0 0 6
," Oil	"	0 2 0	Turpentine	0 10 0	0 10 0
Wax White	"	1 0 0	Paper, Country, per quine	0 3 0	0 3 0
," Yellow	"	0 10 0	Cul abcheene	per lb	0 1 0
Bottles, Empty, Pints	"	0 1 0	Plantain Leaves	per doz	0 1 6
," " Quarts	"	0 0 6	Camphor	per lb	0 4 0
Bazin Phials	"	0 1 0	Alum	0 0 6	0 0 6
Baskets	"	0 0 3	Pomegranate Shells	0 0 3	0 0 0
Cloth for Dressing	per yd	0 10 0	Neeruk Dinni, Earthen t	0 0 1	0 0 0
," for Bindages	"	0 10 0	Vinegar, Country, per lb	0 2 0	0 1 6
Candles, Wax	per lb	0 10 0	," Europe	per bot	1 0 0
Charcoal	"	0 0 3	Suet Mutton	per lb	0 2 0
Flour for Poultice	"	0 2 0			per 100 yd
Flannel, Europe, per yard	"	1 4 0			
," Country	"	0 1 0			
Honey	per lb	0 0 6			
Lanseed Mill	"	0 3 0			
Naunds	cinch	0 2 0			
Oil for Lumps	"	0 2 0			
Ghurrahs	"	0 1 0			
Handees	"	0 1 0			
Gumlahs	"	0 1 0			
Goglets	"	0 0 3			
Cups	"	0 1 0			
Jns	"	0 3 0			
Sugar, Soft	per lb	0 2 0			
Soap, Country	"	0 1 0			
Tow,	"	0 0 1			
Assafetida	"	0 0 1			
Bale Fruit	"	0 0 3			
Rasout	per lb	0 0 1			

G B REDDI,
Deputy Commissary General

DIPY COMMY GINI's OFFICE, }
Central Circle, Lucknow,
The 16th October 1860 } }



The Calcutta Gazette.

SATURDAY, NOVEMBER 10, 1860.

HOME DEPARTMENT.

No. 2187.

Fort William, the 7th November 1860.

Notification — The Governor General in Council has been pleased to grant to the Reverend J Shirley, Assistant Chaplain on the Bengal Establishment, leave of absence to Europe, on Medical Certificate, for a period of eighteen months, under Section XI. of the Military new Furlough Regulations, commencing from the 24th ultimo.

W. GREY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5286.

Fort William, the 7th November 1860.

The Reverend L. Poynder is appointed Chaplain of the Town of Rangoon.

No. 5300.

The Governor General in Council is pleased to appoint Lieutenants C. J. O. Fitzgerald, of the 42nd Regiment Madras Native Infantry, and F. Pike, of Her Majesty's 91st Regiment, to do duty with the Central India Horse.

No. 5304.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act XXXII. of 1860, in the several Districts of the Tenasserim and Martaban Provinces, *viz.* —

The Deputy Commissioner at Amherst.

" " at Martaban.

" " at Tavoy.

" " at Mergui.

" Superintendent of Convicts at Moulmein.

" Deputy Commissioner and Magistrate at Moulmein.

The Assistant Commissioner at Moulmein.

" Collector of Customs at Moulmein.

No. 5305

Mr G. Campbell resumed charge of his Office of Judicial Commissioner in Oudh on the 29th ultimo.

No. 5306.

Lieutenant R. Ouseley received charge of the Office of the District Superintendent of Police, Hurun, in Oudh, from Lieutenant Rawlins, on the 17th ultimo.

No. 5307.

The Governor General in Council is pleased to appoint, as a temporary arrangement, Lieutenant E. F. Angelo, of Her Majesty's 24th Regiment, to act as Second in Command of the Deolee Irregular Force

The following Extract from Decree Irregular Force Orders, dated 1st ultimo, is confirmed —

Lieutenant and Adjutant W. P. Conolly has permission to resign his appointment in the Force, consequent on his having been nominated Second in Command of the 3rd Regiment of the Central India Horse

Lieutenant C. H. Clay, Second in Command, will receive charge of the Adjutant's Office from Lieutenant Conolly

Captain MacDonald being about to avail himself of the leave of absence granted him in General Order by the Governor General, No. 3652, dated 27th August last, Lieutenant Clay will assume Command of the Force

No. 5310

Mr. E. G. Fraser, Civil Judge of Lucknow, has obtained privilege leave for six weeks, from the date on which he may avail himself of it.

No. 5311.

Mr. J. E. Barton, Extra Assistant Commissioner in Oudh, has obtained leave of absence on Medical Certificate, for two months, from the 11th ultimo.

No. 5312.

Major P. A. P. Bouverie, Political Agent at Bhurtpore, has obtained privilege leave of absence for one month, from the 15th ultimo, making over charge of his Office to Lieutenant Walter, Assistant Agent, Governor General, in Rajpootana, on special duty at Bhurtpore.

No. 5313.

The Governor General in Council is pleased to grant Lieutenant E. R. C. Bradford, Commanding 1st Regiment of Central India Horse, leave of absence for two months, to enable him to proceed to Bonbay, preparatory to applying for leave to Europe, on Medical Certificate, and to sanction the following arrangements, consequent on the vacancy thereby created :—

Major H. Forbes, Commandant of the Bhopal Levy, to officiate as Commandant of the 1st Regiment Central India Horse, and to be Political Assistant in Western Malwa.

Captain R. C. Cross to officiate, as a temporary arrangement, as Commandant of the Bhopal Levy, from the 11th ultimo.

Lieutenant E. Temple to officiate, as a temporary arrangement, as Second in Command of the Bhopal Levy, in addition to his duties as Adjutant, from the 11th ultimo, subject to the General Order by the Governor General, No. 3776, dated 31st August last.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 111.

Fort William, the 8th November 1860.

Notification.—Mr. H. A. Mangles, 2nd Assistant Accountant General to the Government of India, has been allowed, by the Right Hon'ble the Secretary of State for India, a further extension of leave for three months, on Sick Certificate.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 8th November 1860.

No. 1101 of 1860.—The under-mentioned Officer is permitted to proceed to Europe on Furlough on private affairs :—

Captain and Brevet Major William Wilberforce Harris Greathed, c. b., of Engineers, Extra Aide-de-Camp to Major General Sir R. Napier, k. c. b., Commanding 2nd Division of the Force in China

For two years, from the date of his departure from Point de Galle.

No. 1102 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the Rank of Ensign, from the

date assigned to him in Government General Order No. 939, of the 18th September 1860 :—

Date of Arrival at Fort William.

Mr. George Phillips Lucas ... 27th October 1860.

No. 1103 of 1860.—His Excellency the Governor General of India in Council is pleased to make the following appointment :—

Captain G. Delane, Second in Command of the Governor General's Body Guard, to officiate as Army Clothing Agent of the 2nd or Presidency Division, without prejudice to his present appointment, *viz.* Major Turnbull, Officiating as Superintendent of Army Clothing.

Fort William, the 9th November 1860.

No. 1104 of 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed :—

No. 17, dated 29th October 1860.—Directing Lieutenant T. E. L. Higginson, of the 2nd Regiment of Infantry, having reported his return from leave to Europe on Medical Certificate, to resume his duties as Adjutant of that Corps.

Lieutenant W. Playfair, Officiating Adjutant 2nd Regiment, on being relieved by Lieutenant Higginson, will proceed to Chanda and join the 3rd Regiment, of which Corps he is nominated Officiating Adjutant during the absence of Lieutenant Nepean, or until further orders.

Lieutenant D. McNeil, at present Officiating as Adjutant of the 3rd Regiment, will, on being relieved by Lieutenant Playfair, proceed to Raepore, in consequence of Lieutenant Cockburn's illness, and place himself under the orders of the Officer Commanding the 1st Regiment.

No. 1105 of 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 364, of the 29th September 1860, are published for general information.—

1. Your letter dated the 2nd June last, No. 129, contained the recommendation of the Commander-in-Chief in India and your Government, in favor of the eventual promotion, on attaining the Rank of Captain Regimentally of the under-mentioned Officers, in recognition of their services in the Field in the Rank of Subaltern, *viz.* :—

Lieut. J. Watson, v. c.,	... 28th Regt. Bombay N. I.
" G. Allgood, "	... 49th " Bengal "
" R. G. H. Johnstone	... 13th " Bombay "
" R. H. M. Aitken	... " " Bengal "
Bt-Capt. E. H. Langmore	... 71st " " "
Lieut. F. C. A. Chamier	... 34th " " "
" F. S. Roberts, v. c.	... Bengal Arty. "
" C. S. Nicholson	... 54th Regt. " "
" L. Forbes	... 2nd " " "
" J. P. Sherriff	... 35th " " "

2. I did not fail to bring these recommendations under the favorable consideration of the General Commanding-in-Chief; and I stated that I proposed, with His Royal Highness' approval, to inform your Government that, in accordance with the arrangement made in April 1859, the Officers would be recorded for the Brevet Rank of Major on their attaining the Regimental Rank of Captain.

3. I have the pleasure of announcing to you that His Royal Highness has approved of the course, and has informed me that the Officers will be recorded for the Brevet Rank of Major on their becoming Regimentally eligible, their cases being brought forward from time to time as they attain the Rank of Captain.

No. 1106 of 1860.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 366, dated 29th September 1860, is published in General Orders.—

With reference to your Despatch in this Department, dated 12th July 1859, No. 102, para. 29, which communicated your decision on Lieutenant C. J. Nicholson's application for a Wound Pension, I have to inform you that, upon a further consideration of this Officer's case, and with reference to his distinguished Services at the Siege of Delhi, when he lost his arm, I have resolved, as a special case, to grant him a Pension of £100 per annum, in addition to his Wound Pension, to which he is entitled under the Regulations.

No. 1107 of 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 370, of the 29th September 1860, are published in General Orders:—

1. It has been determined that the following Articles, at present issued to the Soldier as necessaries, shall for the future be kept up at the public expense, *viz.* :—

Horse Brushes, to last 1 year.

Curry Combs, " 1 "

Corn Bag, " 3 "

2. I have expressed to the Secretary of State for War my assent to the extension of this privilege to the Cavalry Regiments in India.

No. 1108 of 1860.—Subadar Peer Ahmeed, of the 49th Regiment Madras Native Infantry, is admitted to the 2nd Class of the Order of British India, with the Title of " Bahadur," from the 1st October 1860, in succession to Pensioned 3rd Class Subadar Amaraputty Bahadur, of the 2nd Class, deceased.

No. 1109 of 1860.—The services of Assistant Surgeon J. H. Sylvester, in Medical charge of the 2nd Regiment Central India Horse, are placed at the disposal of His Excellency the Commander-in-Chief for another appointment.

No. 1110 of 1860.—Veterinary Surgeon A. Turnbull is allowed leave of absence, from the 26th October to the 26th December 1860, to visit Bombay, preparatory to applying for leave of absence on Sick Certificate to Europe, under the old Regulations.

No. 1111 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Pay Department.

Captain A. Hunter, 25th Native Infantry, Officiating Deputy Pay Master, to be Deputy Pay Master, Benares Circle, *vise* Major Edgell, who vacates, having obtained an extension of leave.

No. 1112 of 1860.—Lieutenant R. Clifford, of the 71st Native Infantry, having passed the prescribed examination in the Languages, is confirmed in his appointment of Adjutant of the 1st Cavalry, Punjab Irregular Force.

No. 1113 of 1860.—The designation of Apothecary to the Government of India is abolished.

The Medical Officer in charge of the Medical Store Department at the Presidency will henceforward be designated " Principal Medical Store-keeper to the Government."

No. 1114 of 1860.—His Excellency the Governor General in Council is pleased to appoint Mr. C. B. Wallis to be Assistant Agent for Army Clothing, 2nd Division.

No. 1115 of 1860.—In continuation of Government General Order No. 9637, of the 9th December 1st, the following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 287, dated 31st July 1860, are published for general information.—

I have to acknowledge the receipt of your letter No. 107, dated 17th May 1860, submitting certain questions in regard to the promotion of the young Officers who have been placed on the General List under the instructions contained in my Despatch No. 313, of the 30th September 1859, and to inform you in reply that, in order to meet the difficulty which has arisen from some of the young Officers in question having arrived in the Country before others, who stood above them on the General List, it has been determined that the Officers shall be permitted to reckon the time qualifying for promotion from the date of sailing from England, which date also regulates their standing in the Army.

2. In the case of Infantry Cadets, who have passed through the College at Addiscombe, the year's service qualifying for promotion will be held to commence from the date of their last public examination.

3. The promotion of the Ensigns on the General List will date from the vacancy, provided that they have completed the requisite service, otherwise from the date of completion of such service.

4. The promotion of the posted Ensigns will be regulated by the established usage of the Service, as stated in the 2nd paragraph of your Despatch.

No. 1116 of 1860.—The under-mentioned Officers are, at their own request, transferred to the Corps specified.—

Lieutenant W. H. Bund, from 28th Native Infantry, to the 2nd Bengal European Fusiliers.

Lieutenant C. S. Delormoy Roche, from the 47th Native Infantry to the 6th European Regiment.

Cornet J. Low, from the 3rd to the 5th European Light Cavalry.

Ensign D. Adamson, from the 61st to the 28th Native Infantry.

Ensign A. J. D. Hawes, from the 32nd to the 73rd Native Infantry.

Ensign R. M. B. Thomas, from the 16th to the 65th Native Infantry.

Ensign H. W. J. Senior, from the 39th to the 73rd Native Infantry.

The following promotions are made to fill existing vacancies :—

To be Lieutenants.

Cornet J. Low, 5th European Light Cavalry.

Ensign D. Adamson, 28th Native Infantry.

„ A. J. D. Hawes, 73rd Native Infantry.

„ R. M. B. Thomas, 65th Native Infantry.

Ensign H. W. J. Senior, 73rd Native Infantry.
„ F. H. Goold, 47th Native Infantry, vice Lieutenant Roche, transferred to the 6th European Regiment.

Erratum.—In Government General Order No. 1063, of the 29th ultimo, announcing the transfer and promotion of certain young Officers, in the case of Ensign S. C. MacTier, for 64th Native Infantry, read 15th Native Infantry.

No. 1117 of 1860.—The following promotions are made :—

Officers on the General List.

Rank and Names.	To what Rank promoted.	From what date.	In whose room.
<i>Cavalry.</i>			
Cornet Robert Melvill Jennings ..		20th May 1860	Lieutenant J. Cockerell, 2nd European Light Cavalry, promoted.
„ Howard Coghlan ..		4th June 1860	Lieutenant C. N. Tucker, 2nd European Light Cavalry, promoted.
„ Charles Theophilus Metcalfe Higginson ..		16th June 1860	Lieutenant A. W. J. Montgomerie, 2nd European Light Cavalry, promoted.
„ Edward Cuthbert Brooks Rawlinson	Lieutenant	6th July 1860	Lieutenant L. F. Wells, 2nd European Light Cavalry, promoted.
„ Earnest Wells ..		21st July 1860	Lieutenant B. R. Bransfill, 5th European Light Cavalry, promoted.
„ Herbert Henry Paterson Cowper ..		4th Sept. 1860	Lieutenant Sir M. Barlow, Bt., 4th European Light Cavalry, promoted
„ Christopher George Cautley		4th Sept. 1860	Lieutenant W. H. J. Jennings, 2nd European Light Cavalry, deceased
„ Montague Stuart Saunders		20th Sept. 1860	Lieutenant M. M. Prendergast, 4th European Light Cavalry, promoted
<i>Infantry.</i>			
Ensign Adam Wilson Graham		20th Feb. 1860	Lieutenant A. B. Allen, 2nd Native Infantry, resigned.
„ Astell Harrison ..		20th Feb. 1860	Lieutenant E. J. Wild, 40th Native Infantry, promoted.
„ William Henry Beckett ...		3rd April 1860	Lieutenant Fitz T. Goldsworthy, 72nd Native Infantry, deceased
„ Charles Mercer ..		7th April 1860	Lieutenant C. H. Palliser, 63rd Native Infantry, promoted.
„ Thomas James Quin ...		11th May 1860	Lieutenant C. W. Peter, 42nd Native Infantry, promoted.
„ Alexander Bishop Chalmers	Lieutenant	15th June 1860	Lieutenant B. H. Smith, 67th Native Infantry, promoted
„ Christopher Middlemass ...		11th July 1860	Lieutenant H. V. Riddell, 68th Native Infantry, transferred to the 2nd European Bengal Fusiliers.
„ Neville Fraser Parker ...		31st Aug. 1860	Lieutenant J. C. McNeill, 12th Native Infantry, promoted.
„ Charles William Riggs ..		30th Sept. 1860	Lieutenant C. T. O. Mayne, 15th Native Infantry, promoted.
„ Charles Nesbit Hodgson ..		19th Oct. 1860	Lieutenant J. H. Tulloch, 58rd Native Infantry, struck off.

No. 1118 of 1860.—The following promotions are made:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
72nd N. I.	Lieutenant and Brevet Captain Hugh Pigot Williams ...	Captain	21st October 1860	
General List	Ensign Thomas Fraser Bruce	Lieutenant		Captain R. K.
25th N. I.	Lieutenant Edmond John Lemoyne Twynam ...	Captain	4th November 1860	Gordon, deceased.
General List	Ensign Walter Robert Hamilton ...	Lieutenant		Captain F. J. Eagar, deceased.

No. 1119 of 1860.—The following promotion is made:—

4th European Regiment.

Ensign Andrew Hugh Fletcher Campbell to be Lieutenant, from the 2nd November 1860, *vice* Lieutenant C. L. Money, resigned

No. 1120 of 1860.—The under-mentioned Officers have reported their return from England:—

Date of Arrival at Fort William.

Major E. Sissmore, 69th Native Infantry	...	29th Oct. 1860.
Lieutenant R. G. Birch, 1st European Light Cavalry	...	
Conductor E. Quin, Ordnance Commissariat Department...		

No. 1121 of 1860.—Captain Perey Henderson Dun, of the 33rd Regiment Madras Native Infantry, is permitted to proceed to Australia, and the Colonies, on Medical Certificate, and to be absent on that account for fifteen months, under the old Regulations.

No. 1122 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave or absence, on Sick Certificate:—

Lieutenant George Farquhar Smith, 3rd Bengal European Light Cavalry, Adjutant of the 4th Sikh Irregular Cavalry	...	For eighteen months, under the new Regulations.
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R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 270.

Fort William, the 8th November 1860.

Posting.—Captain J. H. Wright, Executive Engineer, 3rd Class, (on leave), is transferred from the Public Works Establishment of Nagpoor to that of Bengal.

No. 271.

The 9th November 1860.

Appointments.—Mr. W. Ramsay is appointed a temporary Sub-Engineer of the 3rd Class, in the Public Works Department, and posted to Bengal.

No. 272.

Mr. F. R. Boyce, Executive Engineer of the 3rd Class, Officiating Assistant to the Chief Engineer of Bengal, is confirmed in that appointment, and is appointed Assistant Secretary to the Government of Bengal, in the Public Works Department.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

No. 906A.

MILITARY DEPARTMENT.

Camp Nynee Tal, the 23rd October 1860.

Notifications.—The following letter No. 447, dated the 9th instant, from the Secretary to the Government of India, in the Military Department, to the Military Secretary to the Government, North-Western Provinces, is re-published for the information of Officers attached to the Military Police of the North-Western Provinces:—

“With reference to the letter from your Office, “No. 711 A., of the 21st August last, I am desired “to acquaint you, for the information of the “Hon’ble the Lieutenant-Governor of the North- “Western Provinces, that His Excellency the “Governor General in Council is of opinion that, “as the ‘Orders of British India,’ and of ‘Merit’ “are essentially Military Orders, the extra pay of “men holding these Orders and serving in the “Military Police is properly a Military charge. It “should, therefore, be drawn from the Military “Pay-Masters and debited to the Military “Department.

“The Departments of Pay and Audit will be “informed accordingly.”

No. 913A.

The under-mentioned men of the Meerut Battalion of Military Police are, with the sanction of His Excellency the Commander-in-Chief, transferred to Roberts' Horse, at Cawnpore, and directed to join forthwith :—

No.	Present Rank and Names.	REMARKS.	No.	Present Rank and Names.	REMARKS.
1	Jemadar Boodh Singh.		17	Sowar Khuruck Singh.	
1	Duffadar Seodut Singh.		18	„ Nihal Singh.	
2	„ Teg Ram.		19	„ Nidhan Singh.	
1	Trumpeter Baboo Ram.		20	„ Jugut Singh.	
1	Sowar Mahitab Singh.		21	„ Boota Singh.	
2	„ Hazara Singh.		22	„ Lounga.	
3	„ Chouhutta Singh.		23	„ Bahadoor.	
4	„ Bal Singh.		24	„ Khoobee.	
5	„ Wuzeer Singh.		25	„ Prudun.	
6	„ Hookoom Singh, (1st.)		26	„ Kishoon Singl.	
7	„ Hookoom Singh, (2nd.)		27	„ Dihan Singh.	Bargeer.
8	„ Jewun Singh.		28	„ Puhara Singh.	Ditto.
9	„ Goordut Singh.		29	„ Balcund.	Ditto.
10	„ Goormook Singh.		30	„ Gokool.	
11	„ Guga Singh.		31	„ Jey Singh.	
12	„ Mean Singh.		32	„ Issur Singh.	Khoodaspch No.
13	„ Sahib Singh.		33	„ Utter Singh.	1 Troop.
14	„ Heera Singh.		34	„ Jhail Singh.	Ditto ditto.
15	„ Jowahur Singh.		35	„ Bugail Singh.	Bargeer do.
16	„ Jhunda Singh.				Ditto ditto.

By Order of His Honor the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, Lieut.,
Asst. Military Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointments.—The services of Assistant Surgeon J. F. Deakin, M. D., Her General Department, No. 2759, dated 22nd October 1860, having been placed at the disposal of the Punjab Government, he is appointed to the Medical charge of the Civil Station of Kurnal.

1st Class Native Doctor Jahoor-ool-huq is appointed to the charge of the General Department, No. 2799, dated 23rd October 1860. Medical duties of the Civil Station of Mozaffergurh, during the absence on leave of Sub-Assistant Surgeon Sudr-ool-huq

Postings.—Probationary Assistant Overseer Public Works Department, No. 2000, dated 23rd October 1860. Corporal J. McIntosh and Private W. Stuart are posted to the Jullunder Division of Public Works.

Transfers.—Assistant Overseer Corporal R. Beev, from the Jullunder to the Upper Sirhind Division of Public Works.

Powers.—Mr. H. E. Jacomb, Assistant Commissioner of Shahpoor, is vested with the full powers of a Magistrate and Collector.

Transfers and Promotions.—Lieutenant W. G. Waterfield, Personal Assistant to the Commissioner of Leia, is

transferred to the Rawul Pind District, and posted to the Hill Station of Murree.

Lieutenant H. P. Babbage, Assistant Commissioner at Murree, is posted to the Out-Station of Attok, in the Rawul Pind District.

General Department, No. 2813, dated 27th October 1860. A. Robinson, Assistant Chaplain, is appointed to the Station of Dera Ishmael Khan.

R. H. DAVIES,
Secty. to Govt., Punjab.

LAHORE, THE 24TH OCTOBER 1860.

No. 421.—The Brigade Order dated 7th October 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, appointing Lieutenant W. B. Cumberland, Doing Duty Officer No. 1, Punjab Light Field Battery, to officiate as Commandant No. 3, Punjab Light Field Battery, during the absence on Furlough of Captain T. E. Hughes, or until further orders, is confirmed.

No. 422.—Transfer.—Supernumerary Resaldar Wullie Ahmed, 2nd Punjab Cavalry, is transferred to the 5th Punjab Cavalry, in room of Resaldar Fyzoolla Khan, dismissed.

No. 3, Punjab Light Field Battery.

No. 423.—*Promotion.*—Havildar Mauz-deen to be Jemadar, from the 1st October 1860, in room of Mansubdar Khan, transferred to the Pension Establishment.

G. HUTCHINSON, Major,
Offy. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* —

Behar Opium	1,274
Benares ditto	509
<hr/>	
Total Chests	1,783

2 The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3 The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasury's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offy. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

No. 1232.

FROM HON'BLE A. EDEN,
Officiating Junior Secretary to the
Board of Revenue,

To MESSRS. ERNSTHAUSEN AND OSTERLEY.

Dated Fort William, the 9th November 1860.

STAMPS.

W J ALLEN, }
and }
A GROTE, } Esqns. GENTLEMEN,—In reply to your letter dated the 11th instant, I am directed to inform you, that the Board are of opinion that the two printed Forms of Letters of Consignment under advance, and of Indent submitted therewith, fall under the exemptions to Article 1, Schedule A., Act XXXVI. of 1860, and are therefore not liable to Stamp Duty.

I have, &c.,

(Sd.) A. EDEN,
Officiating Junior Secretary.

No. 1233.

FROM HON'BLE A. EDEN,

Officiating Junior Secretary to the
Board of Revenue,

To MESSRS. ERSKINE AND CO.

Dated Fort William, the 8th November 1860.

STAMPS

H STAINFORTH, }
and } Esqrs. GENTLEMEN,—In reply to
W J ALLEN, } your letter dated the 24th
ultimo, I am desired by the Board of Revenue to inform you, that they are of opinion that the receipts granted to your M/s Gomashthahs in acknowledgment of sums collected by them on your account are liable to Stamp Duty, under Article 47, Schedule A., Act XXXVI. of 1860.

2 Acknowledgment by your Gomashthahs that they have received money from you to be paid to third persons, as for instance to Ryots on account of advances, do not, it seems to the Board, require a Stamp. Receipts given to you by your Gomashthahs on account of sums due to them would however be liable to Duty in the same manner as any other receipts.

I have, &c.,

(Sd.) A. EDEN,
Officiating Junior Secretary.

No. 1234.

FROM HON'BLE A. EDEN,

Officiating Junior Secretary to the
Board of Revenue,

To MESSRS. MACKENZIE, LYALL AND CO.

Dated Fort William, the 8th November 1860.

STAMPS

H STAINFORTH, }
and } Esqrs. GENTLEMEN,—I am desir-
W J ALLEN, } ed to inform you, that the Deposit Receipts left by Mr. Watson of your Firm at my Office are, in the opinion of the Board of Revenue, liable to Stamp Duty, under Article 17, Schedule I of Act XXXVI. of 1860.

I have, &c.,

(Sd.) A. EDEN,
Officiating Junior Secretary.

No. 1063.

FROM HON'BLE A. EDEN,

Offy. Junior Secy. to the Board of Revenue,

To THE OFFC. SECY. TO THE GOVT. OF BENGAL.

Dated Fort William, the 26th September 1860.

SIR,—I AM desired by the Board of Revenue to submit the following point for the consideration and orders of Government.

2. In Marine Insurance it is customary, pending the preparation of a regular policy, to give the person effecting the Insurance a Memorandum of the contract technically called a "Letter of Cover," which is available as a competent Instrument of Insurance in case a regular policy is not underwritten.

3. This Letter of Cover is liable to Stamp Duty under Article 41, Schedule A. of Act XXXVI. of 1860.

4. But this Instrument is one of a class of documents initiatory in their character and contingent upon other documents which are also liable to Stamp Duty.

5. If Duty is levied, both upon the *Letter of Cover* and upon the regular policy, a double *ad valorem* Duty will be imposed upon one and the same transaction; this, the Board believe, can never have been the intention of the Legislature.

6. It appears to the Board, therefore, that these Instruments should be treated as they are in England, under the provisions of Section VI. 54, Geo. III. Chap. 144, which provides that, whenever the contract is delivered up to the Commissioners to be cancelled within one month after the last subscription, and a regular stamped Policy is produced in lieu, under-written by the same persons, to the same amount on the same interest, and for the same voyage or risk, the Duty shall be allowed in other Stamps for contracts on Policies. The Board think that in this Country the allowance might be made either in Stamps or as a refund of money at the option of the applicant.

7. An early reply is requested.

I have, &c.,
(Sd.) A. EDFN,
Offy. Junior Secy. to the
Board of Revenue.

—
No. 1933.

FROM LORD H. U. BROWNE,
Under-Secy. to the Govt. of India,
Home Department,
To RIVERS THOMPSON, Esq.,
Junior Secy. to the Govt. of Bengal.

Dated Fort William, the 6th October 1860.

SIR,—I AM directed to acknowledge the receipt of your letter No. 2758, dated the 25th ultimo, and in reply to state that the Governor General in Council approves of the suggestion of the Board of Revenue, in regard to "Letters of Cover," and authorizes the adoption of the course indicated in the 6th paragraph of their letter No. 1063, dated the 26th ultimo.

I have, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

—
No. 2995.

COPY of the above letter forwarded to the Board of Revenue for information, with reference to the Board's letter No. 1063, dated the 26th ultimo.

By Order of the Lieutenant-Governor of Bengal,

(Sd.) RIVERS THOMPSON,
Junior Secy. to the Govt. of Bengal.
FORT WILLIAM, }
The 10th October 1860. }

Notification.

CIVIL AUDIT OFFICE,

Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office, dated 11th August last, and published in the *Government Gazette* of the 22nd idem, page 1828, which has excited doubts as to whether Quarterly or Monthly Contingent Bills are required in this Office, it is now notified that MONTHLY Contingent Bills are required as heretofore.

HUGH SANDEMAN,
Offs. Civil Auditor.

No. 2845.

Notification.

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazette* of 14th January and 21st March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM; }
25th October 1860. }

Notice.**HINDOO HOLIDAYS IN NOVEMBER 1860.**

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. L. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 16th October 1860. }

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Garrison Order.

By Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Flassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,
FRIZROY FREMANTLE, *Lt. & Capt.,
Brigade Major.*

FORT WILLIAM, }
The 27th October 1860 }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,

Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS; }
10, Chowringhee Road, }
Calcutta, 31st October 1860. }

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE; }
Darjeeling, }
The 31st October 1860. }

Notice.

CERTAIN EFFECTS, belonging to the Estate of the late Mr. W. C. Grant, Deputy Collector, who died at Balagur, in the District of Hooghly, on the 19th of October last, are under the Seal of this Court, and will be delivered to any person duly authorized to receive the same.

C. T. BUCKLAND,
Judge.

JUDGE'S OFFICE; }
Zillah Hooghly, }
The 6th November 1860. }

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual; and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR; }
Superintendent's Office, }
The 16th July 1860. }

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS; }
Marine Supdt.'s Office, }
The 3rd September 1860. }

[2412]

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 p. m. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, i. e. Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

S C H E D U L E.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS
GRAIN AND PROVISION. <i>Victualling.</i>						
Rice (Moonghy) ...	4711002	294438	Singapore .. 2632256 Penang .. 1794880 Malacea .. 19266 Labuan .. 87600	10000 0	22000 0 0	
Rice (Arracan) ...	827744	51731	Singapore .. 270720 Penang .. 115776 Malacea .. 441248	1000 0	2200 0 0	
Rice (Java) ...	132928	7683	Singapore .. 89250 Malacea .. 43618	500 0	1100 0 0	
Rice (Raw) ...	10000	1000	Singapore .. 8000 Penang .. 8000	50 0	110 0 0	
Dholl, Jowar ...	186156	11635	Singapore .. 87120 Penang .. 70032 Malacea .. 18300 Labuan .. 10704	400 0	880 0 0	
Pease (Java) ...	412632	25790	Singapore .. 225384 Malacea .. 64608 Penang .. 122640	2000 0	4400 0 0	

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	REMARKS.								
Chenna	18500	<table border="1"> <tr><td>Singapore</td><td>10000</td></tr> <tr><td>Penang</td><td>5000</td></tr> <tr><td>Malacea</td><td>2500</td></tr> <tr><td>Labuan</td><td>1000</td></tr> </table>	Singapore	10000	Penang	5000	Malacea	2500	Labuan	1000			
Singapore	10000													
Penang	5000													
Malacea	2500													
Labuan	1000													
Ghee	155344	<table border="1"> <tr><td>Singapore</td><td>89008</td></tr> <tr><td>Penang</td><td>47008</td></tr> <tr><td>Malacea</td><td>12192</td></tr> <tr><td>Labuan</td><td>7136</td></tr> </table>	Singapore	89008	Penang	47008	Malacea	12192	Labuan	7136	5000 0	11000 0 0	
Singapore	89008													
Penang	47008													
Malacea	12192													
Labuan	7136													
Split Pease	..	Altogther depends on departure of European Troops. Quantity small for past year.												
Salt	151944	<table border="1"> <tr><td>Singapore</td><td>76100</td></tr> <tr><td>Penang</td><td>51976</td></tr> <tr><td>Malacea</td><td>20000</td></tr> <tr><td>Labuan</td><td>3568</td></tr> </table>	Singapore	76100	Penang	51976	Malacea	20000	Labuan	3568			
Singapore	76100													
Penang	51976													
Malacea	20000													
Labuan	3568													
Turmerick	8304	<table border="1"> <tr><td>Singapore</td><td>4000</td></tr> <tr><td>Penang</td><td>3136</td></tr> <tr><td>Malacea</td><td>832</td></tr> <tr><td>Labuan</td><td>836</td></tr> </table>	Singapore	4000	Penang	3136	Malacea	832	Labuan	836			
Singapore	4000													
Penang	3136													
Malacea	832													
Labuan	836													
Tobacco	73688	<table border="1"> <tr><td>Singapore</td><td>3500</td></tr> <tr><td>Penang</td><td>1028</td></tr> <tr><td>Malacea</td><td>336</td></tr> <tr><td>Labuan</td><td>1328</td></tr> </table>	Singapore	3500	Penang	1028	Malacea	336	Labuan	1328			
Singapore	3500													
Penang	1028													
Malacea	336													
Labuan	1328													
Chillies	6192	<table border="1"> <tr><td>Singapore</td><td>1200</td></tr> <tr><td>Penang</td><td>418</td></tr> <tr><td>Malacea</td><td>111</td></tr> <tr><td>Labuan</td><td>511</td></tr> </table>	Singapore	1200	Penang	418	Malacea	111	Labuan	511			
Singapore	1200													
Penang	418													
Malacea	111													
Labuan	511													
Pepper	2336	<table border="1"> <tr><td>Singapore</td><td>1200</td></tr> <tr><td>Penang</td><td>221</td></tr> <tr><td>Malacea</td><td>80</td></tr> <tr><td>Labuan</td><td>224</td></tr> </table>	Singapore	1200	Penang	221	Malacea	80	Labuan	224			
Singapore	1200													
Penang	221													
Malacea	80													
Labuan	224													
Corriander Seeds	1728	<table border="1"> <tr><td>Singapore</td><td>1200</td></tr> <tr><td>Penang</td><td>221</td></tr> <tr><td>Malacea</td><td>80</td></tr> <tr><td>Labuan</td><td>224</td></tr> </table>	Singapore	1200	Penang	221	Malacea	80	Labuan	224			
Singapore	1200													
Penang	221													
Malacea	80													
Labuan	224													
Cummin Seeds	1728	<table border="1"> <tr><td>Singapore</td><td>1200</td></tr> <tr><td>Penang</td><td>221</td></tr> <tr><td>Malacea</td><td>80</td></tr> <tr><td>Labuan</td><td>224</td></tr> </table>	Singapore	1200	Penang	221	Malacea	80	Labuan	224			
Singapore	1200													
Penang	221													
Malacea	80													
Labuan	224													
Hogs' Lard	5341	<table border="1"> <tr><td>Singapore</td><td>4000</td></tr> <tr><td>Penang</td><td>1311</td></tr> <tr><td>Malacea</td><td>..</td></tr> <tr><td>Labuan</td><td>..</td></tr> </table>	Singapore	4000	Penang	1311	Malacea	..	Labuan	..			
Singapore	4000													
Penang	1311													
Malacea	..													
Labuan	..													
Salt Fish	42050	<table border="1"> <tr><td>Singapore</td><td>34000</td></tr> <tr><td>Penang</td><td>2624</td></tr> <tr><td>Malacea</td><td>5456</td></tr> <tr><td>Labuan</td><td>..</td></tr> </table>	Singapore	34000	Penang	2624	Malacea	5456	Labuan	..			
Singapore	34000													
Penang	2624													
Malacea	5456													
Labuan	..													
Oil, Cocoanut	97438	<table border="1"> <tr><td>Singapore</td><td>72500</td></tr> <tr><td>Penang</td><td>15312</td></tr> <tr><td>Malacea</td><td>9584</td></tr> <tr><td>Labuan</td><td>42</td></tr> </table>	Singapore	72500	Penang	15312	Malacea	9584	Labuan	42			
Singapore	72500													
Penang	15312													
Malacea	9584													
Labuan	42													
Onions	1896	<table border="1"> <tr><td>Singapore</td><td>1000</td></tr> <tr><td>Malacea</td><td>..</td></tr> <tr><td>Penang</td><td>896</td></tr> <tr><td>Labuan</td><td>..</td></tr> </table>	Singapore	1000	Malacea	..	Penang	896	Labuan	..			
Singapore	1000													
Malacea	..													
Penang	896													
Labuan	..													
Lauarind	8136	<table border="1"> <tr><td>Singapore</td><td>1000</td></tr> <tr><td>Labuan</td><td>7136</td></tr> </table>	Singapore	1000	Labuan	7136							
Singapore	1000													
Labuan	7136													
Bread	..	Depends altogether on requisitions from Ships ; about 1,00,000 issued in 1860, none in 1859.												
Flour	..	Depends altogether on arrival and departure of Troops.												

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dhill, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Supply in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS
Garlic ..	324		Or as much as may be required, quantity uncertain.			
Tea, Black ..	1500		Or as much as may be required upon the arrival of Troops			
Coffee ..	1200	Ditto	Ditto	Ditto.		
Sugar ..	5000	Ditto	Ditto	Ditto.		
Bread ..	54000	Ditto.	{| Singapore .. | 30000 Penang .. | 21000 |			
Biscuit ..		Altogether dependent on arrival and departure of Troops.				
Beef (1st sort Grass-fed) ..	40000	..	{| Singapore .. | 25000 Penang .. | 15000 |	Or as much as may be required, dependent upon the arrival of Troops.		
Mutton (1st sort Grass-fed) ..			Or as much as may be required			
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ..	70000		Or as much as may be required for Singapore and Penang.			
Fire-wood ..	200000		Or as much as may be required.			
Mustard Seed ..		As much as may be required; supply small, depends upon arrival and departure of Troops.				
Beetle-nut ..		Ditto	Ditto	Ditto.		
Salt Beef in Barrel ..	3500					
Salt Pork in Barrels ..	3500		Quantity depends on arrival and departure of Troops.			
Water for Ships	70000 Tons		But altogether dependent upon arrival and departure of Ships			
Avil ..		Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China				
Oudala ..		Depends altogether upon arrival and departure of Native Troops				
Pauu Leaves ..		Ditto	Ditto	Ditto		
Hay ..		Depends upon arrival of Horses from Bombay, Madras or Calcutta				
Straw ..		Ditto	Ditto	Ditto.		
Furniture for Hospitals, Offices and Barracks ...			Small supply, unless at the arrival of Troops, &c, when requisition will be large			
Hospital Clothing, such as Quilts, Cotton ..	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ..	200					
Pillows, Cotton ..	50					
Pillow Cases ..		At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.				
Caps, Gingham or Grey Shirting, Caps lined with Flannel ..	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ..	200					
Trowsers lined with Flannel ..	200					
White Shirts, plain ..	200					
Bamans, Flannel ..	50					

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860 corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Miperals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan	367 17 7 Dhoorka.	150 0 0
2428	Pirree, Pergunnah Oghara	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala	884 0 0	1,850 0 0
5047	Rabun, Pergunnah Burail	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand	1,039 10 12½	1,405 0 0

TIRHOOT;
Collector's Office,
The 6th October 1860. }

T. BRUCE LANE,
Offg. Collector.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate, on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4th.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATIFFARFF, MOUZH SHETULPORE, &c.				
1	64	Izarah Golab Bebee, &c.	D K G C 151 11 5 2	Rs As P. 75 7 6	Rs As P. 91 1 4	

T. D. WARD,

Offy Collector.

CHITTAGONG COLLECTORATE, }
The 5th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aughun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.—

Number.	Towjee Number.	Names of Mehals and Pergunnahs	Area.	Sudder Jumma.
			B. C D.	Rs. As P.
1	1859	Esapore, Pergunnah Dungsee	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer	1373 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah	229 8 2	135 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee	.. 16 7 9½	270 0 0

H. Rose,
Collector of Sarun.

SARUN COLLECTORATE, }
The 2nd November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,

Collector.

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number.	Towjee Num. ber.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyuh, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	158 18 17 0	95 2 3	111 14 10	
3	2575	Beekahpoor, Pergunnah Monghyr ..	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2611	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havidar, in Thannah Jaffragunge, Pergunnah Monghyr ..	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muhesheletta, Thannah Rampooor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund ..	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	80 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	6 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 3 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolmdabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3031	Arazie Ammanut Sircar, in Mouzah Soorjee Chunc, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3011 & 3015	Ammanut Sircar, in Thannah Soo- lindabad, Pergunnah Ooturkhund.	42 11 16 0	32 5 5	42 4 4	
21	3016	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrah-gange, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunnpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto	35 3 16 0	19 5 9	23 11 5	
31	3256	Ditto	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. HENPERSON,
Collector.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on the day, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, at which all persons are required to take notice.

C. H. BROWN,
Sheriff.

দুই প্রহরের সময় কলিকাতার কোট উইলি-
ঘেরের এবং তাহার অস্তঃপাতি যে সকল
স্থান ত্বরিত বছ দেশের কোট উইলি-
ঘেরের শুপ্রেম কোট আগন আদালত ঘরে
ওয়েরটরিমিনর এবং এডমাইরেলটি অর্ধাৎ
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা বিস্তৃতি
জন্য এক সেশিয়ান অর্ধাং মিছিল করি-
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ষষ্ঠীর সময়
বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. BROWN,
Sheriff.

দ্বিতীয় আক্টোবর ১৮৬০ সাল।
সমাচার দেওয়া থাইতেছে যে আগামি
৪ ডিসেম্বর সম ১৮৬০ সাল অক্টোবর

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusti.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Num-ber.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.
			B.	C.	D.	D.	F.	
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332 11 9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698 6 0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	8	1	10	0	1038 0 0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129 0 0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447 0 0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173 6 3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792 0 0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221 4 0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624 0 0
90	116	Fyzjollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343 8 0
47	122	Gorawan, Pergunnah Biswank ...	2294	4	9	19	0	3750 0 0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	18	12	0	0	737 0 0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998 8 0
93	176	Lohra, Pergunnah Shahjehanpore	1081	12	2	5	0	2263 0 0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812 10 0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	917	14	10	0	0	592 14 0
94	188	Moorayrah, Pergunnah Shahjehanpore	139	13	2	10	0	284 6 5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404 2 6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404 2 6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12 8 0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369 2 4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287 8 6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101 6 0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17	607 8 11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381 0 0

A. HOPE,
Collector.

Statement of the Affairs of the Bank of Bengal for the Week ending 7th Nov. 1860.

LIABILITIES.		ASSETS.	
Proprietors' Capital	Rs. 1,07,00,000	Government Securities	Rs. 11,39,077
Reserve Fund	2,95,001	Dues from Government	5,10,637
Current Accounts	1,67,51,532	Cash	2,97,19,17,5
Cash Cheques Undrawn	1,43,604	Loans on Deposit of Securities	86,28,500
Other Claims	255,082	Discount Loans on ditto	42,73,050
Bank Notes	1,79,36,355	Accounts of Credit on ditto	3,87,700
Post Bills	310,120	Government Bills discounted	4,47,439
Profit and Loss (Rebate Account)	24,511	Mercantile Bills ditto	10,36,241
		Dead Stock	1,81,157
		Stamp Duties	2,618
		Interest accrued	618
			12 0
			5
			Co's Rs. 4,63,26,208 6 5

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

D. Woods,
Officer, Accountant.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that on and after Sunday the 18th instant, (until the erection of the new Church,) Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6,—and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Bengal Civil Fund.

NOTICE.—The Half yearly General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 23rd January next, at 11 A. M., for the election of Managers for the ensuing year, for the passing the Accounts of the past year, and for the consideration of any other matters which may be brought forward.

As Article VIII. of the Rules does not, under its present wording, exactly meet the case of a Subscriber who may retire from the Service before he can obtain an Annuity, the Managers will propose, for the consideration of the Meeting, the following alteration of a portion of the first Section of that Article:—

PRESENT RULE.

First.—Subscribers, who may hereafter retire from the Service on Annuities of the Civil Service Annuity Fund, wishing to secure to their Widows and Children the full benefits of the Fund on retirement, make up the amount of their subscriptions, with interest, to Rupees 25,000, and must also continue their contributions at the same rates on their Annuities as those levied from Subscribers in the Service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality which, on the advice of an Actuary, may be adopted by the Managers.

PROPOSED RULE.

First.—Subscribers, who may hereafter retire from the Service on Annuities or in anticipation of the Civil Service Annuity Fund, wishing to secure to their Widows and Children the full benefits of the Fund on retirement, make up the amount of their subscriptions, with interest, to Rupees 25,000, and must also continue their contributions at the same rates on their Annuities, when received, as those levied from Subscribers in the Service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality which, on the advice of an Actuary, may be adopted by the Managers.

By Order of the Managers,
H. ULLICK BROWNE,
Hon. Secretary.

CIVIL FUND OFFICE,
The 6th November 1860.

Notice.

THE Interest and Responsibility of ROBERT SMITH, HENRY HYNDMAN KENNEDY, ROWLAND HAMILTON, ANDREW BRAND, and WILLIAM CRAWFORD STERNDALE, in the firm of SMITH, FARIE AND CO., ceased on the 30th of June last.

ROBERT SMITH,
HENRY HYNDMAN KENNEDY,
ROWLAND HAMILTON,
ANDREW BRAND,
WILLIAM CRAWFORD STERNDALE } By their Con-
stituted At-
torney,
JAMES STELL.

With reference to the above, the business of the firm of SMITH, FARIE AND CO., which, since the 30th of June last, has been carried on by the undersigned, JAMES STELL, will from this date be carried on by WILLIAM GRANT and JAMES STELL, in conjunction with JAMES SMITH at Liverpool, under the two Firms of JAMES SMITH AND CO. at Liverpool, and GRANT, SMITH AND CO. at Calcutta.

JAMES SMITH,
By his Attorney,
WILLIAM GRANT.
WILLIAM GRANT.
JAMES STELL.

The 1st November 1860.

COPIES OF THE
Report of the Indigo Commission,
 TOGETHER WITH
The whole of the Evidence
 TAKEN BEFORE THE COMMISSION,
 AND THE
APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

**Underwriters' Screw Steam and Tug Company,
 " Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

An Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock p. m., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND CO.,
 Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & CO.

CALCUTTA,
 The 1st November 1860. }

Lost, Stolen, or Destroyed,

THE under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress.—

No. 2381 of 10463 of 1851-52, five per Cent. Loan, for Company's Rupees 2,000.

BEEBEE MOOLKOMAR,

LUCKNOW,
 The 31st October 1860. }

Notice.

With reference to the Advertisement which appeared in this *Gazette* on 6th October 1860, relative to the loss of a Government Promissory Notes No. 1251 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows:—A Government Promissory Note, No. 5797 of 1854-55, five per Cent. Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholonauth Chowdry of Bhowanipore.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860:—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	0 8 0	0 14 8
" $\frac{1}{2}$ " " $\frac{1}{4}$ of an ounce	0 13 4	1 12 0
" 1 oz but " $\frac{1}{4}$ ounce	1 0 0	1 13 4
	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 1 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
 Director-General of the Post Office
 of India.

SIMLA,
 The 20th October 1860. }

**NOTICE issued by the POST-MASTER
 GENERAL of BENGAL.**

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery:—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
" more than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	0 8 0	0 14 8
" $\frac{1}{2}$ " " $\frac{1}{4}$ of an ounce	0 13 4	1 12 0
" 1 oz but " $\frac{1}{4}$ ounce	1 0 0	1 13 4
	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not

under Sardinian Postal Rules, i. e. Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce..

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs	As	P
If weighing less than 2 oz	0	2	4
" more than 2 ounces but less than 4 oz	0	2	0
" " 4 " " " 6 oz	0	3	4
" " 6 " " " 8 oz.	0	4	0
" " 8 " " " 10 oz	0	5	4

C. K. Dovr,

Post-Master General of Bengal.

CALCUTTA, }
The 2nd November 1860 }

**NOTICES issued by the
POST-MASTER of CALCUTTA**

No. 3367.

The 5th November 1860.—There will be no After-Packet per *Nubia*, in consequence of the Mail Steamer proceeding to Sea on the 10th instant, without anchoring at Kedgeree.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—MAIL PACKERS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *vid Marseilles* only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior

to the 17th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under $\frac{1}{2}$ Ounce	Rs.	0	6	0
" $\frac{1}{2}$ "	"	0	8	0
" $\frac{3}{4}$ "	"	0	14	0
" 1 "	"	1	1	0

No. 1916.

The 7th November 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong Kong, for transmission per Steamer *Lancefield*, will be closed at this Office on Monday, the 19th instant, at 6 P. M.

No. 1917.

The 7th November 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Baltic*, will be closed at this Office on Friday, the 16th instant, at 6 P. M.

No. 1939.

The 9th November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1910.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight	To Marseilles	To Southampton
Under $\frac{1}{2}$ ounce	Rs. 0	6	0
" $\frac{1}{2}$ "	" 0	8	0
" $\frac{3}{4}$ "	" 0	14	0
" 1 "	" 1	0	0
" 2 "	" 2	0	0

PACKETS for the reception of Letters by the following Ships are open at this Office:—

Names of Vessels	Agents.	Intended Departure	For what Port	Touching at	REMARKS.
Steamer <i>Baltic</i> ..	Mackinnon, McKenzie & Co ..	17th Nov 1860	Moulmein	Akyab and Rangoon.	
" <i>Lancefield</i> ..	Jardine, Skinner and Co. ..	20th "	Hong-Kong	Penang and Singapore	
Ship <i>Sarah Newman</i> ..	Kettlewell, Bullen and Co ..	15th "	London	Cape of Good Hope	

The 9th November 1860.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, NOVEMBER 10, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

The formation of a Sanatorium upon Parisnath.

Government of Bengal.

From LIEUTENANT-COLONEL C. B. YOUNG, Secretary to the Government of Bengal, in the Public Works Department, to the Officiating Secretary to the Government of India, Public Works Department,—(dated the 29th June 1860.)

SIR,—I HAVE been directed by His Honor the Lieutenant-Governor of Bengal to report, for the information of the Governor General in Council, the steps which he has lately taken towards facilitating the establishment of a small Sanatorium for convalescent European Soldiers and others upon Parisnath, should His Excellency the Governor General of India in Council think fit to approve of such a measure.

2. Parisnath is the highest of the range of Hills separating Lower Bengal from Behar, through which the Grand Trunk Road runs. It stands off from the range on its South-Eastern face, thus overlooking the Plains between the Valleys of the Damooda and Burrakur Rivers. Its summit is 4,624 feet above the Sea; and the mass of the Hill overhangs the Grand Trunk Road from the 189th to the 198th mile-stone from Calcutta. This Hill is one of those places mentioned in the Volume of Printed Reports of Sanatoria, received from the Government of India with a letter from the Officiating Secretary in the Military Department, regarding which it was desired that enquiries might be made. But the measures now to be reported were commenced before the receipt of that letter.

3. The Hill had been visited from time to time by many Europeans, being very favorably situated for this purpose, as the Road runs immediately at its base. It is believed that European Gentlemen have spent several days on the Hill during every month of the year, and at no season has it been found to be feverish, or other-

wise than perfectly healthy. The late Lieutenant-Governor ascended the Hill in February 1855, but he was not favorably impressed with its capabilities for a Sanatorium. He believed that there was want of space on the top for building, and for the recreation of European Soldiers; and he considered the difference of temperature between it and the Plains, which he estimated at only about ten Degrees, to be too small to make it an object for Europeans requiring a change to a cool atmosphere.

4. In his Despatch, No. 28 of 1860, dated 14th April, received on the 30th ultimo, the Secretary of State observed, with reference to the late Lieutenant-Governor's opinion of this Hill, that he appeared to have arrived at a sound conclusion in regard to it.

5. The Officiating Chief Engineer, and Major Maxwell, the Superintending Engineer of the Circle in which Parisnath is situated, both of whom have had considerable experience in Hill Stations, reported to the present Lieutenant-Governor that the Hill had not been sufficiently examined by persons professionally and practically able to offer a sound opinion as to the facilities afforded for building upon it. They were both of opinion that, although the actual difference of Thermometric range between it and the Plains might not be very great, much less of course than at such of the several Hill Stations as are of much greater elevation, yet the advantages, when drawing a comparison between this Hill and the neighbouring Plains, of the very much purer and more bracing air of the Hill, apart from mere difference of temperature, had not perhaps been sufficiently appreciated.

6. The Superintending Engineer was requested to take an opportunity of being in the neighbourhood of the Hill in the course of his duty to ascend it, and to make special explorations and observations, with reference to the possibility of building upon it any, and if any, how many Barracks or Bungalows for Invalids; and also with

regard to the temperature, the supply of water, and other practical matters connected with Mountain Sanatoria.

7. This Major Maxwell did, and his report,*

* No. 1393, dated a copy of which is herewith submitted, was forwarded by the 12th July 1859. the Chief Engineer to the Lieutenant-Governor on the 21st July 1859. In the month of June, in the day time, Major Maxwell found that the Thermometer on the Hill did not rise above 73° , and showed a minimum difference of 15° as compared with the heat in the Plains below, where, owing to rain, it was moderately cool for the season. In regard to water, and in other respects, his report was equally favorable.

8. Subsequently, the Officiating Chief Engineer himself took advantage of the Doorga Pooja Holidays in October 1859 to visit the Hill; and he submitted on the 21st of October 1859, a report of his examination, which also embraced parts of this fine Mountain not till then visited.

9. These two reports, independently drawn up, were so favorable, that the Lieutenant-Governor, on the 3rd November following, authorized, as a preliminary step to a closer examination, the expenditure of a few hundred Rupees in improving the shorter of the two existing paths to the Hill top, as recommended by the Officiating Chief Engineer. Nothing further could be undertaken till some arrangement should be made with the Proprietors of the land, whose willingness to grant building leases, and whose wishes respecting the Temple and Muhs situated upon the Hill it was necessary first to ascertain. The Commissioner of Chota Nagpore was on the same date desired to make the necessary enquiries on this point.

10. While these enquiries were in progress, the Lieutenant-Governor, during his tour in January of this year, in company with the Officiating Chief Engineer, the Superintending Engineer, the Commissioner of Chota Nagpore, and other Officers, ascended the Hill, pitched Tents on level ground at the top, and remained there two days, during which the whole of the summit of the Eastern part of the Hill, and the neighbouring slopes, were inspected.

11. The Lieutenant-Governor was struck with the number and excellence of the building sites on this part of the Hill, which exceeded what he had been led to expect. The water is excellent, but is believed not to be enough for more than sixty or eighty men. The beauty of the place, and the purity of the air, were remarkable; and he was fully as favorably impressed by the capabilities of that part of the Hill for the location of a small Sanatorium as the Officers of the Department of Public Works who had examined it.

12. There is no doubt that sufficient space exists on the Eastern division of the Hill for Barracks for a few hundred men, and for several pleasant Bungalows. But there seems not to be enough water on this part of the Hill for any large number of men.

13. This part of Parisnath Hill, like Mount Aboo in Western India, is a great place of pilgrimage for the Jains from all parts of India. There is a Temple, containing Gautamas or Images of Boodh, a few hundred yards from the summit; and along the ridge on this Eastern part of the Hill all the Peaks have small Masonry Buildings, said to be twenty-one in number, over representations of the footsteps of Boodh, at each of which

the Pilgrims make an offering. The time of pilgrimage is in January and February, during which very many thousand Jains, men, women and children, in their best attire, ascend the Hill. For the rest of the year the solitude of the place is undisturbed. Petitions against making Parisnath a Sanatorium had been presented by many respectable and wealthy Marwarrees in Calcutta; and when the Lieutenant-Governor was on the Hill, it being then the time of pilgrimage, large numbers of Pilgrims were present, and made the same representations in person. The feeling was unmistakeable, and in the Lieutenant-Governor's opinion natural and not unreasonable. When it was observed that no one would think of interfering with the Temple and the Shrines, round all of which, if desirable, walls might be built, the spokesmen with whom the Lieutenant-Governor conversed explained that, as we saw, ladies and children performed this pilgrimage; and they gave him to understand that their real and great dread was not so much, any desecration of their Holy places, as the disorderly conduct of European Soldiery who would be about the place, were it to become a Military Sanatorium.

11. Although the Eastern and perhaps, in all except the important point of water, the most favorable portion of the Hill is covered with the sacred spots, the Western portion of the Hill is not considered sacred, and is never visited. It is divided from the Eastern portion by a deep cut, near the top of which a water-course takes it rise. That portion of the Hill, and indeed all to the West of the Shrine on the highest Peak of the Hill, (marked highest Peak, 4,624, on the Plan,) is wholly unoccupied. From its appearance, as viewed from the above Peak notwithstanding its being of somewhat lower elevation, it seemed to present favorable facilities for building.

15. When the Lieutenant-Governor asked the spokesmen of the Pilgrims whether they would feel any objection to a Sanatorium on that part of the Hill, they replied that they had none whatever. The Lieutenant-Governor then told them that he would build on that part, and not upon the Eastern part of the Hill, at which they expressed their great and perfect satisfaction.

16. It appears to the Lieutenant-Governor that Soldiers could not be quartered on the sacred part of the Hill to which the Pilgrims resort without offending feelings which it is neither right nor wise to offend.

17. The Officiating Chief Engineer was accordingly directed to have the Western part of the Hill, which was as yet unexplored, carefully examined. The measures necessary to effect this, it was obvious, would occupy a considerable time, inasmuch as no path had ever existed by which this part of the Hill could be approached from the Plains, and it would therefore be necessary to construct a new path of about six or seven miles in length, starting from a new point of departure on the Grand Trunk Road.

18. While these instructions were in course of being carried out, a reply was received from the Commissioner of Chota Nagpore to the letter addressed to him, in regard to the ownership and occupancy of the Hill. Captain Dalton had been directed to report whether the owners of the Hill, some of whom were understood to be minors under the Court of Wards, were willing to sell any land that Government might require for building sites, and also, after enquiry, what

arrangements would be necessary in regard to the Temples.

19. The reply of the Commissioner of Chota Nagpore, dated 7th February, was received on the 20th idem. He forwarded with it a letter from the Deputy Magistrate in charge of the Burhee Sub-Division, Mr. Wilson, enclosing two Urzees from the Ranee of Palgunge, who was found to be the sole owner of the Hill. Captain Dalton reported that the Ranee of Palgunge consented to cede to Government any land that may be required on the Parisnath Hill, providing only that the Jain Pilgrims be permitted as heretofore to visit all the Shrines on the Hill, and that the Shrines and Temples themselves be not violated. He added that, having himself explained to the Ranee's Agents, and also to her Son, the minor Zemindar of Palgunge, that there would be no interference whatever with the Temples or the approaches to them, they expressed themselves perfectly satisfied. Captain Dalton explained that the Ranee was the sole owner of the Estate, but that the Zemindars of Kotras, Jhurea, and Nowaghur received shares of the fees paid by the Pilgrims; and that they too had expressed their willingness to assign to Government any lands on the Hill to which they have any right or title; wherefore no difficulty on that point was likely to rise.

20. The plan of restricting the Buildings to the Western division of the Hill will avoid all difficulties connected with the Shrines.

21. The new Road of ascent up the Western end of the Hill, after much labor, having been completed by Mr. Supervisor Hembrough in April, the Superintending Engineer, Major Maxwell, proceeded by it to the Western ridge of the Hill, and remained there a week, taking observations of

* No. 162. heights, temperature, &c. His final report,* dated 15th May, was submitted by the Chief Engineer on the 1st instant, and together with a Plan, of such extent as the time at disposal enabled the party to make, is submitted herewith.

22. It will be observed that this report is very favorable. From an Inspection Bungalow of the Department of Public Works, built upon the Grand Trunk Road at the 198th mile stone, to the summit, is a distance of between six and seven miles; and the Road, with an expenditure of Rupees 1,500, can be made an excellent one, easy for Ponies or Pack Bullocks. There is water within a mile and a half of the top, on this Road.

23. On the top there are sites for a Building to hold fifty or sixty Convalescents or Invalids, besides other sites at present observable for five or six Bungalows. There can be no doubt, in the Lieutenant-Governor's opinion, that more sites can be found. A perennial Spring, giving a supply equal to 5,000 Gallons a day of delicious water, at a temperature in April of 68°, is within a thousand yards of the top of the Hill, and within six hundred yards of the largest building site which it is proposed to occupy with a Barrack. And since this report was sent in, I may add that another report has been received from Major Maxwell, with Chief Engineer's No. 901, of 12th instant, saying that two other Springs have been discovered, one of which is within three hundred yards of the Hill top.

24. The general elevation of the building ground is four thousand feet; about equal to that

of Soobathoo (4,200) and of Cherra Poonjee (4,120); and not very far below that of Mount Aboo (4,500). The highest Peak on this division of the Hill (marked Observatory on the Plan,) is 4,312 feet, or 312 feet below the highest Peak of the entire Hill. The temperature by Thermometer, under an open thatched Shed, gave an average maximum during the last week of April of 86°. The season being one of the hottest that has been known for many years, the Thermometer rose to as high as 107° in the Plains below, showing a difference in the heat of the day of twenty-one Degrees. While the heat was so extreme down below, Major Maxwell says that he and those with him had merely a grass temporary thatch over their heads, open on all sides, and he describes the air as refreshing and pleasant. He says that Pankahs would never be required; and that during his stay the nights were cool, even somewhat cold towards morning.

25. The temperature of Parisnath seems, as might have been expected from the latitude and elevation of the two places, to be about the same as that of Cherra Poonjee; but Parisnath has the advantage of only a moderate rain-fall.

26. The Western division of the Hill would seem to be somewhat inferior to the Eastern division in every respect excepting water, of which the supply hitherto discovered in the Eastern division is scanty, whilst it is ample in the Western division. This important advantage, for practical purposes, probably more than counterbalances the somewhat superior elevation, and the greater extent of building ground on the sacred part of the Hill.

27. The Lieutenant-Governor is satisfied from these reports that advantage should be taken of Parisnath for the purposes of a small Sanatorium. The top will be no more than fifty-four miles from the Railway Terminus on the Burrakur. Thus Convalescents from Fort William, Barrackpore, Dum-Dum, Chinsurah, and Rane-gunge can easily be sent thither. The distance from Dehree is 138 miles. The Sanatorium will be much appreciated by the European Public of Calcutta; and the fact of its being actually upon the chief line of internal communication in all India gives it a peculiar value.

28. The Lieutenant-Governor has therefore directed the preliminary operations, which have been commenced as before described, to be prosecuted; and he has instructed the Chief Engineer to complete and perfect the Road to the top, in the first place, and to mark out more exactly the several building sites which have been indicated, furnishing a more correct and more detailed Plan of the whole ground as soon as possible.

29. The building sites are too limited in extent and number to make it advisable to sell them to private parties. To afford the greatest possible advantage to Civil and Military Officers, and to private gentlemen and families requiring a short relaxation in a cool climate, the Lieutenant-Governor is of opinion that a few Bungalows should be built, and rented on fair terms, or allowed to be built by private persons on special conditions. But it would be premature, at present, to discuss this point.

From MAJOR WILLIAM MAXWELL, Officiating Superintending Engineer, 2nd Circle, Lower Provinces, to the Officiating Chief Engineer, Lower Provinces,—(dated the 12th July 1859.)

SIR,—I VENTURE to address you again on a subject I brought casually to your notice last year, namely, the Hill of Parismath; my idea on making it a Sanatorium was not approved of. I had not then visited the Hill or gone to its summit, but having done so last month, I would wish to be allowed to place on record a few observations regarding it and its climate.

2. The starting point on the Grand Trunk Road is at the Village of Muddoopoore (close to 19th milestone from Calcutta or sixty-eight miles from Raneeunge.) It took me three and a half hours (in no way hurrying myself, but casually stopping to look at this flower or that tree or stone,) to reach the Temple, a distance of between five and six miles, but I returned in one hour and fifty minutes.

3. On the 3rd ultimo, at 6 a. m., I left Muddoopoore; the Thermometer was then 86°. In due course I reached the top of the Hill, which is about one quarter of a mile above the Temple referred to.

4. The Road up for about two miles was easy enough, but rough. After that and to the Temple, there can hardly be said to be a Road at all. A rude tract, straight up the Hill, was visible only here and there; so occasionally I had a little difficulty in scrambling up, but from the Temple to the top the path-way was easy enough.

5. The day happened to have been a moderately cool one below, for there had been rain. My Thermometer, as I have before said, was 86° early in the morning. I think I may assume that the Mercury did not rise above 88° during that day. At 4 p. m., on my return to Muddoopoore, it was 87°. At the top of the Hill placed in one of the small Temples, the Thermometer between 12 and 2 o'clock varied from 69° to 73°. It rose to 73° only when there was bright sun-shine; at the large Temple it ranged about one Degree more; the temperature of the air and of the water there were alike.

6. At the large Temple there are two Springs, one immediately above it and the other just below it: the water is pure and delicious; it is not very abundant, but by management it would suffice, I think, for from sixty to eighty men; but on the other side of the Hill, about a mile down I heard there was abundance of water. I had not time to go down and see it, but there is no doubt whatever about this, for an Officer of the 99th Foot, whom I found on the Hill, with a comrade shooting, told me he had seen it himself.

7. On the ridge of the Hill there is ample building ground for many Cottages. There would be no difficulty in finding room on the top and immediately round it for Buildings for 3, 4, or even 500 men; there is abundance of building stone at hand, and timber is plentiful some little way down, but there is no lime-stone on the Hill as far as I could learn.

8. No one resides on this Hill or any of the neighbouring ones. I believe the Temples are periodically visited, but no one is left in charge; the jungle up to and about the Temple is dense, and wild animals of all kinds abound; but on the ridge it is comparatively speaking clear; once a lodgment was made, this jungle would soon disappear near the Settlement.

9. All supplies of course would have to be arranged for from below in the first instance, but the Settlement would in due time draw in its own requirements. A Road properly lined out from the Grand Trunk Road to the ridge is one of the first things that should be thought of. If a Sanatorium is ever decided upon, this place prepared, shops built, a bazar formed; in fact there is no fear that the neighbouring Plains will not supply the market.

10. Within the past few years I have seen something of Hill Stations, and their wants for the residence of Europeans, and I feel convinced that Parismath has only to become known to us to be a suitable, delightful, and healthy spot to retire to. The ranges of Hills adjoining and extending to the North-West of Parismath would admit of Roads being made round them, joining the Station ones at very trifling outlay, and afford means for exercise and pleasure. In fact, I think that many miles of level Road could be constructed round and about Parismath; and here I would refer to its easy approach from Calcutta. Starting by the morning Train at 9 o'clock you reach Raneeunge at 4. Staying two hours there, you get into a Gharry and at the moderate rate of six miles per hour, you would reach Muddoopoore at 6 a. m., then up the Hill in say four hours; that is, in about twenty-four or twenty-five hours you are transported from the Calcutta climate to one comparatively speaking perfect, *viz.*, with the Mercury at summer heat.

11. If it be determined to try Parismath, the matter of building would be very cheap, materials being at hand and in abundance. Rubble stone walls set in mud would be sufficient for any Buildings constructed, and for the covering of the roofs I would use common Sheet Iron properly fixed (if corrugated galvanized Sheet Iron is not procurable in the market.) Doors, windows, furniture, &c., I would send from Calcutta, and any lime required for plastering walls, &c., &c., could be burnt at the foot of the Hills and carried up. It is difficult to say what would be the cost of the Sanatorium even say for fifty men; but it would not be great; it is well, however, for me to state that the Road up will in all probability cost 5 or 6,000 Rupees. A grant however of 25,000 Rupees (twenty-five thousand) would enable us to make a good and permanent commencement, and if success attended our endeavors (of which I have in my own mind no doubt whatever,) the place can be extended as thought proper.

From CAPTAIN C. B. YOUNG, Officiating Chief Engineer, Lower Provinces, to the Secretary to the Government of Bengal,—(dated the 21st October 1859.)

SIR,—I beg to report, for the information of His Honor the Lieutenant-Governor, that I took advantage of the late holidays to visit Parismath to select a few good sites for Bungalows, and to fix upon an accessible Road to the summit, in improving which a small sum of money might be judiciously expended.

2. Travelling to Raneeunge by Rail, I left that place at 6 p. m., on Saturday, the 1st instant, and arrived at Topechancee Bungalow at the foot of Parismath Hill by bearer (Garri) Dâk at 12 the next day. The distance is sixty-three miles and is of course by Horse Dâk easily traversable in one night, or say ten hours. The accompanying Eye Sketch of the Hill and its neighbourhood will show how I then proceeded.

3. A further distance of four and a half miles along the Grand Trunk Road brings the Traveller to the Village of Muddoopoore, and from this Village a path-way leads to the Temple at the summit. It is a rather steep climb of about seven miles, but can be easily accomplished on foot in three hours. The Bearers, resident in the country and villages about the base of the Mountain, are accustomed to go to the top, and will carry the Traveller well in rough Doolies made up for the purpose from small Charpoys.

4. Except at the very commencement the path-way lies through a jungle of trees or grass the whole way to the Temple itself, but there are no precipitous or dangerous parts in it, and it could readily be improved in its gradients as well as widened at little cost.

5. This is the Southern aspect of the Hill, and there are no streams of water of any consequence on the actual line of the Road itself, although I obtained

water a short distance from it about one-third of the way up. Bamboos and timber abound, but not of such fine character as on the North side, of which I shall speak hereafter.

6. During my ascent the weather became unfavorable for observing any thing beyond what was in the immediate neighbourhood, being cloudy with heavy rain.

7. On the next day, Monday, the 3rd, it cleared up in the middle of the day for about a couple of hours, and I was then able to walk over about half a mile of the summit of the Hill, and to mark out with pegs seven sites upon which it would be easy to build Bungalows, each having a little ground to spare for compound and servants' houses. In marking these out I kept clear of the small Mountain Peaks, of which there are several, and on each of which there is generally built a small "Muth," the size of an ordinary Tomb.

8. These are all near each other, and I have no doubt that the remainder of the top of the Hill Eastward, probably a couple of miles in extent, but of this, owing to the state of the weather, I cannot speak with any certainty, would in like manner, being of the same character, afford numerous other sites. A levelled space of perhaps 90 or 100 feet would occupy the whole width of the crest in most cases, but in some there is a good deal more than this. From the edges of this platform the sides of the Hill slope gently away with no great declivity or precipice. They are grassy and wooded pretty well towards the top, but not thickly, with a peculiar tree the Sahr Jâm, but have no Alpine vegetation as Pines or Rhododendrons that I observed. On the other hand I saw Plantains at a considerable height on the North side. The ground is not of a very compact, rocky nature, so that it would be cleared and levelled without much difficulty. There is no want of soil upon it, which would be good for Gardens and useful as a cement in building.

9. The grass jungle about the sides and near the top of the Hill is thick, and though it dries up, or is burned in the hot season, it at present hides from view much of the character of the surface.

10. The Thermometer which had been 84° at the Topechancee Bungalow at noon, stood this day at noon at 69°, a difference of 15°, but though cool and pleasant it was not decidedly or unpleasantly cold without a fire either in the day or night.

11. The only place to obtain cover in at or near the top is the Temple, which has an inner room about sixteen feet square with a Verandah all round, eight feet wide, containing four small rooms at the corners

12. It has a stone platform or chabootra about forty feet square on the East side, which is supported as the Temple itself is by a revetment wall, ten or twelve feet high on the outer or steep side of the Hill. At the foot of the revetment wall is the principle Spring, giving just now in the rains an abundance of water, and perennial. Twenty yards above the Temple is another smaller Spring, the stream from which has evidently been formerly led into a stone Reservoir eight feet square, and four and a quarter feet deep, on the West side of the Temple. This was formerly surrounded by a Garden the rose bushes of which are now nearly hidden by grass and jungle, and the cistern is choked with mud and rubbish. I think it may be found advisable to construct a larger cistern hereafter as a Reservoir for water for which there would be plenty of room in this place. The whole North side of the Hill, including the environs of the Temple, is finely wooded. There is no one whatever resident at the top, and the Temple, though carefully and expensively built and provided with good doors and staples for padlocks, is open and unguarded.

13. Chunar stone and marble have been used liberally in the construction, and I found slabs of an excellent slate in the platform, for which, as it is believed

to come from the neighbourhood, I have directed further search to be made.

14. On the following day, the weather still continuing very heavy with clouds and rain, as indeed it was at this time all over the country, with no prospect of clearing up, and having succeeded in finding several Bungalow sites on the Hill, which for the present was all I desired, I left the Temple in order to return to Topechancee Bungalow.

15. Having come up the South side, I proposed to return by the North; and the Madhooburd Road which turns the left or West flank of the Mountain, being well known and frequently traversed by Visitors, while another passing round the East flank to Topechancee was not at all known to European Travellers, I chose the latter.

16. For some distance, *viz.* about eight miles, the two Roads are the same. After ascending the first quarter of a mile to the summit of the Hill the Road leads by a rather steep descent to an extensive and comparatively level plateau, which is probably 1,000 feet below the Hill above. On the West side of this a large and perennial stream, the "Seeta Nullah," flows to the Plains falling into the Burrakur, and beyond it a smaller but more elevated knoll projects from the Hill side at a high elevation free from trees, on which no doubt one or more houses could be built, with a fine North exposure and protected from the Southerly winds. It is also not far from the source of the "Seeta Nullah," which, however, still remains to be explored, and the quantity of water it will afford in the dry months ascertained.

17. If the large plateau be 1,000 feet below the main Hill, it would be about 3,500 feet high above the Sea. This may be thought too low for Sanatorium purposes. If it be so, it will not be a matter of much consequence, as there is still a good deal of room on the Hill top. The Hope Town Settlement Plantations near Darjeeling extend, I believe, from 3 to 6,000 feet, and I should think this plateau would be well adapted for similar, *viz.* agricultural purposes, which, situated as Parisnath is, would in my opinion prove one and that not the least of its advantages.

18. It is however an opinion with some Medical men, of whom I believe Dr. R. Martin is one, that it is not necessary or advantageous to locate Europeans at very great heights to ensure a beneficial result to their health, and in this opinion I confess I concur. There is more tendency to healthy exercise, undoubtedly at a moderate elevation and comparatively level ground, than on a chilly and precipitous Hill top.

19. At the foot of this plateau, on and about which are now cut in considerable numbers the Sal Wood Sleepers supplied to the East India Railway Company at Raneeunge, the Roads separate. For six miles further the Topechancee Road (so to call that which I followed,) goes on a level nearly through a Plantation, like forest containing various Woods, Sal, Toon, Sissoo, Jarool, Bamboo, &c., till with a little fall it reaches the Village of Pandydee, a distance of six miles. The whole of this route is intersected by many streams of water, some of considerable volume at this season. From the point of divergence nearly, it is a Hackery track, traversed by the Buffaloes who are employed in dragging the Sleepers before mentioned to the Grand Trunk Road at Topechancee.

20. The North is the water side of the Mountain as compared with the Southern, which appears to be owing to the geological dip of the strata in a Northerly direction. It is all well wooded and in appearance quite Sub-Himalayan, and similar to any of the like approaches to the Northern Sanatoria, Simla, Nynee Tal, &c.

21. From Pandydee to Topechancee the Road passes over the lower slopes and hills round the base of the great Mountain. The scenery is more European than Indian, being open, undulating, and intersected

with many little streams, while the Road winds among fields and grassy knolls studded with fine large trees or among low-wooded Hills and down small Ghauts which finally bring it into the level country close to the Topechancee Bungalow. It is a long distance however. From Pandydee to Topechancee is about ten miles, and the whole distance therefore probably not much short of twenty-four miles, while by the Southern route it is only eleven and a half, or one-half of that.

22. I saw no wild animals or signs of any. The weather and the nature of the jungle at this season were not favorable certainly, but the Natives express no fear on the subject, indeed they say that there are very few, and that no instance of Visitors to the Temple being hurt or carried off is known.

From MAJOR WILLIAM MAXWELL, Superintending Engineer, Behar Circle, to the Chief Engineer, Lower Provinces,— (dated the 15th May 1860)

SIR,—WITH reference to the verbal orders received by me on 7th January last, from the Hon'ble the Lieutenant-Governor of Bengal, I have the honor to submit a Report on the Hills lately visited by Captain Dawson and myself, situated *North and West* of the highest Peak of the Parasnath Mountain.

2. A Sketch of the Hills is submitted, on which a tracing of the path-way lately constructed, leading from the Plains below to the top, is shown.

3. The Road up is between six and seven miles in length, commencing at the 198th mile-stone on the Grand Trunk Road, where we have the Numa Ghât 2nd Class Chowkey. It is at present a mere path-way with an easy gradient except for the last one and half miles, which is more steep and difficult, but the whole line is workable, and I have no hesitation in saying that, with an expenditure of about Company's Rupees 1,500, an excellent Hill Road might be made the whole distance, easy for Pomes or Pack Bullocks. The Hills are well wooded and the scenery is pretty and refreshing nearly the whole way; about a mile and a half from the top, water is obtainable, which is a great point.

4. Our Tents were pitched on the top of a Hill called "the Observatory" in the Plan, where I constructed a rude chupper open on all sides but covered over from the direct rays of the Sun with branches of trees. In this chupper I fixed Thermometers and Barometers.

5. We remained on these Hills from 24th to 29th of April, both days inclusive, and the following was the reading of Thermometers —

	Maximum	Minimum
24th	86°	Not taken
25th	87°	72°
26th	87°	76°
27th	90°	76°
28th	86°	78°
29th	84°	78°
Mean - 86°	Mean - 75°	At day-break

The weather down below, during this time, I learnt was excessively hot. At 10 o'clock on the morning of the 30th, when I reached the foot of the Hill, the Thermometer was 96°, and in an open Verandah at 12 o'clock it was 107°, this should be considered on comparing temperatures at top and below.

6. The Hills are very inferior to those occupied by the Jain Temples, and the building sites are very few and circumscribed. Small Cottages can be built at the following spots :—

1st The Observatory.

2nd. Between Observatory and highest Peak.

3rd. The Saddle under the Observatory, called Mr. Grant's site; and

4th. At the Plateau Houses for fifty or sixty Soldiers.

One or two other sites for Cottages may be discovered on clearing the jungle, but beyond this there are no expectations.

7. The great Trigonometrical Station in Latitude 23° 57' 37" and Longitude 86° 10' 37" has been taken as 4,477 feet above the level of the Sea (the height given me by the Deputy Surveyor General) with that datum to work upon. The following are the heights of the spots visited (taken by Mountain Barometer). —

Observatory	.. 4,312 feet
Highest Temple	4,621 "
Where Lieutenant-Governor's Tents were pitched last January	.. 4,365 "
The large Temple	.. 4,195 "
Site called Mr. Grant's	4,212 "
Plateau (centre of)	.. 4,006 "
Water (Seetah Nullah)	.. 3,309 "

8. The water (called Seetah Nullah) is 633 yards from the centre of Plateau and 1,033 yards from the Observatory. The Road to it is now steep and indifferent, but a good Road is easy of execution. The supply at the Head was about 5,000 Gallons per twenty-four hours, and it becomes more abundant as you proceed downwards; its temperature was 68, that of the air being 88°; the distance to it is a great drawback.

9. I may mention, *on passant*, that I observed growing plentifully over the Hills the Barbury Shrub, the Natives below appeared quite aware of its medicinal properties. I speak with some knowledge of its use, for I administered it in large quantities in the Rohilkund Terai, and I can therefore recommend it to the notice of the Faculty in Bengal; its tincture is a wonderful tonic, and in low Fevers I have known it do great good. I made it myself extensively in the Kumaon Hills and used it chiefly among the inhabitants of the swampy Country referred to as a substitute for Quinine. White Ants I found also on these Hills, as they are not common in Hill Stations, it is as well to notice this

10. I fear the range of the Thermometers, as given in paragraph 5 of this letter, will disappoint others as it did me, but it must be borne in mind that, during my visit, the weather below was very warm, and moreover that the Instruments were exposed in an open chupper. In a House with open doors, I feel con-

vinced the maximum range thermometer 82° at Nynee Tal in would seldom or ever be an open Verandah.

(Sd.) W. MAXWELL. during the three or four hours of greatest heat, it would be less, and it is no novelty shutting up the House in the Hills; at Almorah this is almost always done during the summer; at all events there would be no need for Punkahs at any season, and the delicious cool water is no trifling luxury; a snug refreshing and healthy

retreat from the parching or muggy heats of the Plains, and where cool nights can be depended upon, is to be had in those Hills, where the temperature will always be 10° or 12° lower than in the Plains, and where the breeze (which by-the-bye blows *very strong* on the ridges,) even at the temperature of 90° on the 27th was pleasant to sit in.

11 I need not refer in the letter to points that have been touched upon in previous correspondence regarding the Parismath Hills; what has been stated of the Temple Hill holds good for the Hills I have just visited; that they are inferior in height, and in building sites to the large Hill is a fact that no one can gainsay; the great drawback of distance to water is another thing to be considered; for a few this would not so much matter, for a Puckal Pony would supply the wants of a family, but where numbers are collected the inconvenience would be great.

12 On the 28th I visited the large Temple, and remained in one of its Verandahs from 10 A M to 3 P M. At 10 o'clock the Thermometer was 82°, at noon it was 84°, and at 3 P M 86°; shut in as this Temple is, and where we got no breeze, the range is not greater than expected, but there is a feeling of freshness in the air even when the Thermometer is high that makes every one pay less regard to the Mercury.

From CAPTAIN C H DICKENS, Officiating Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Bengal, in the Public Works Department.—(dated the 5th October 1860)

SIR,—I AM directed to reply to your letter of the 29th June last, reporting the steps taken by the Hon'ble Lieutenant-Governor of Bengal towards the formation of a small Sanatarium upon Parismath.

2. The Right Hon'ble the Governor General in Council quite approves of His Honor's proceedings in this matter; but would suggest that the expenditure should be limited to the Trace Road and one Bungalow, until regular Estimates have been prepared and sanctioned.

3. It would be well to issue orders prohibiting the cutting of any but dead trees and underwood, within certain limits, so as to prevent the ground near the Station being denuded of trees, to the injury of the appearance and climate of the Hill.

4. I am further to suggest that it will probably be found that for the development of a scheme of this kind the best agency will be a well selected Medical Officer, who can take charge of Sick and Invalids, and can hereafter, when necessity arises, be appointed Superintendent with Magisterial powers and with a general control over the Station.

5. A fair experiment of the value of the Sanatarium during the hot season might be made by having a few Tents erected on the Barrack site, and thatched in. If not required for Soldiers, they might be let to Officers or others, and would make the place better known.

6. The first thing to be done, however, is to secure the conveyance of the Hill from the Ranees of Palunge to the Government in proprietary right, supposing His Honor to be satisfied that this step may be taken without waiting for further experiment as to the advantages of the place as a Sanatarium.

7. The Governor General in Council understands from your letter that the Ranees is disposed

to transfer the required ground as a free gift to Government. But His Excellency in Council is of opinion that this should not be accepted. A fair price in money, or an exchange of land, should be given for it, as the Lieutenant-Governor may deem best. It is not of course intended to lay out any large sum on the purchase.

8. The Right Hon'ble the Governor General in Council concurs in the Lieutenant-Governor's opinion expressed in the concluding paragraph of your letter, and would take no step at present to induce private persons to expect to obtain Building sites.

From LIEUTENANT-COLONEL C B YOUNG, Secretary to the Government of Bengal, in the Public Works Department, to the Superintending Engineer of the Behar Circle,—(dated the 20th October 1860.)

SIR,—My letter dated the 7th June last, directed you to carry out certain preliminary Works towards the establishment of a Sanatarium on Parismath.

2. I am now directed to forward, for your information and guidance, a copy of the orders issued by the Government of India, from which it will be seen that His Excellency the Governor General in Council approves of the Lieutenant-Governor's proceedings in this matter, but suggests that in the first instance the expenditure be limited to the construction of the new Road up the Hill, and to one Bungalow.

3. In modification therefore of the orders conveyed in the 4th paragraph of my letter above quoted, the Lieutenant-Governor requests you will confine your attention to the Works mentioned by the Government of India, until regular Plans and Estimates for the other Buildings have been prepared and sanctioned. These should be submitted at as early a date as possible, and the Executive Engineer should proceed at once to the spot, and take proper measures to put the Road in order, and carry on the building of the first Bungalow to completion. But the very first thing to be done is to prepare and submit for approval a Plan, showing the proposed arrangement of the Station, and the sites proposed for the several Buildings likely to be required. For this purpose a Contour Plan of the top of the Western portion of the Hill, with the lines at about fifty feet of elevation apart, will be very useful.

4. In accordance with the 3rd paragraph of the letter under transmission, you are requested to take steps to preserve strictly all fine Trees on the Hill, and to see that underwood is only cut consistently with the orders of the Government of India.

5. With reference to the 4th paragraph, I am directed to say that steps will be taken hereafter to appoint a Superintendent, until which time Captain Dawson, the Executive Engineer, will be regarded as the Superintendent.

6. You are requested to give due consideration to the remarks made in paragraph 5 of Captain Dickens' letter in your arrangements for the next hot season, and to report upon them in due course.

7. A letter this day addressed to Captain Dalton, the Commissioner, with respect to securing the conveyance of the Hill from the Ranees of

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ABSTRACT from Report of Temperature, &c., at Parismath, for July 1860.

Palunge to the Government, accompanies, and you are directed to afford every assistance in your power towards the furtherance of this object.

Hour.	WEATHER.				Rain fall.	REMARKS.
	Fine.	Rainy.	Foggy.	Cloudy.		
Day-light	73°	68° 70° 54	18	8	4	1
9 A. M.	78°	68° 72°	13	12	4	2
Noon	82°	69° 73° 25	13	10	4	4
3 P. M.	82°	68° 73°	9	12	8	2
9 P. M.	76°	68° 71°	10	15	3	3

Temperature.	WEATHER.				Rain fall.	REMARKS.
	Fine.	Rainy.	Foggy.	Cloudy.		
Temperature.						
Highest Temperature.						
Lowest Temperature.						
Mean Temperature.						
Number of Days.	Number of Days.	Number of Days.	Number of Days.	Number of Days.		
Day-light	73°	68° 70° 54	18	8	4	1
9 A. M.	78°	68° 72°	13	12	4	2
Noon	82°	69° 73° 25	13	10	4	4
3 P. M.	82°	68° 73°	9	12	8	2
9 P. M.	76°	68° 71°	10	15	3	3

C. B. YOUNG, *Lient.-Col.,
Chief Engineer, Lower Provinces.*

From F. N. MACNAMARA, Esq., M. D., Chemical Examiner to Government, to LIEUTENANT-COLONEL C. B. YOUNG, Chief Engineer, Lower Provinces,--(No. 274, dated the 3rd September 1860.)

Sir,—With reference to your letter No. 1547, I have the honor to report on the quality of the specimen of water therewith sent.

Owing to an accident I was unable to furnish the analysis of one of the waters, but I had gone so far as enables me to say that it is of the same character as the others.

The waters are all very pure, and admirably fitted for domestic use:—

In 20 Ounces.				
Small Spring No. 1.	Gr.	Solid Residue.	Silica.	Earthy Carbonates.
1,800 feet from Observatory	1.0	1	8.5	.55
Small Spring No. 2.				
1,700 feet from Observatory	1.06	.26	.55	.25
Parismath Temple Spring	1.0	.2	.4	.4
Small Spring, two miles from Observatory on Road to Memnash Ghat.	1.1	.22	.88	.5
Seetha Nullah about 3,000 feet from site	...	.18	.4	...
Tokerah Nullah half way on the Neenah Ghat Road.	1.0	.16	.5	.34

In all the saline matters were the same; chiefly Chlorides with a little Alkaline Carbonate.

An accident prevented the completion of this analysis.

F. N. MACNAMARA.
The 3rd September 1860.



The Calcutta Gazette.

EXTRAORDINARY.

FRIDAY, NOVEMBER 9, 1860.

Fort William,

CUSTOMS DEPARTMENT,

THE 8TH NOVEMBER 1860.

NOTICE is hereby given, that the Lieutenant-Governor of Bengal, under the authority conferred on him by Section III., Act XVI. of 1837, has this day approved and established the following revised Table of Fixed Valuations for the Articles therein mentioned of Import and Export, and that the said respective Values shall, from this date, be the Valuations of the said Articles for Assessment of Customs Duty thereon at the Ports of this Presidency, until further Notice.

The Table of Fixed Valuations established on the 4th April last will no longer be in force in respect of any Article whatever. Dutiable Articles not included in the present Table will be assessed according to their simple value.

By Order of the Lieutenant-Governor of Bengal,

W. S. SETON-KARR,

Offy. Secy. to the Govt. of Bengal.

IMPORT TARIFF.

NAMES OF ARTICLES	Tariff Valuation	No	NAMES OF ARTICLES	Tariff Valuation	R. A. P.
					R. A. P.
1 Akurkura or Pellitory	... per cwt.	.	25 0 0	20 Amulsa, Crystallized Sulphur	per cwt.
2 Aloea, Socotra	... do	...	20 0 0	21 Anchuchuck Seed (see Seeds)	15 0 0
3 Ditto, Black	... do.	.	8 0 0	22 Amseed, Europe (see Seeds)	
4 Almonds, with Shell	... do	..	10 0 0	23 Assalia (see Seeds)	
5 Aloe Wood	... per lb	..	3 0 0	24 Atary, Persian	.. do. 15 0 0
6 Alum, China	... per cwt.	..	3 4 0	25 Azmood, Common	.. do. 4 0 0
7 Ditto, Cutch and Scinde	... do.	..	6 0 0	1 Bark, Quercitron	.. do. 14 0 0
8 Aniseed, Star	... do.	..	30 0 0	2 Beads, Common	.. do. 28 0 0
9 Antimony	... do.	..	15 0 0	3 Ditto, Seed	per lb. 0 12 0
10 Arsenic, of all colors	... do.	..	25 0 0	4 Ditto, Ruby	.. do. 1 0 0
11 Ditto, White and China	... do.	..	14 0 0	5 Ditto, Small Scarlet and Red	.. do. 0 12 0
Munseel	..	..	50 0 0	6 Ditto, Glass, White and Colored	.. do. ad valbrem.
12 Asafetida, Hing	... do.	..	10 0 0	7 Ditto, China	per cwt. 30 0 0
13 Ditto, Hingra	... do.	..	0 4 0	8 B'dellium, Common Gum	
14 Acid, Nitre, Aqua Fertia	... per lb.	..	1 0 0	(see Gums)	
15 Ackroot, Walnuts	... per 1000	..	1 8 0	9 Bedannah or Quinos Seed	
16 Alkali, Country Ssjeekhar	... per cwt.	..	3 0 0	(see Seeds)	
17 Ambossee, Dried Mangoes	... do.	..	4 0 0	10 Betelnut, White Shevurdhun	15 0 0
18 Amba Huldee	... do.	..			
19 Ammoniac, Guia (see Gums)					

No.	Names of Articles.	Tariff Valuation.	No.	Names of Articles.	Tariff Valuation
				R. A. P.	
11	Betelnut, all other kinds ... per cwt.	.. 4 8 0	35	Cotton, in reels of not exceeding 100 yards ... per gross reels	2 4 0
12	Blacking, Quarts ... per dozen	.. 5 0 0	36	Cowries, Maldive ... per cwt.	.. 17 0
13	Ditto, Small ... do.	.. 2 8 0	37	Ditto, Bazar, Common ... do.	.. 5 0
14	Bottles, Wine, Quarts, British ... per 100	.. 7 0 0	38	Cubeb ... do.	.. 45 0
15	Bottles, Wine, Pints, British ... do.	.. 6 8 0	39	Cummin Seed (see Seeds) ...	.
16	Ditto, Soda-water, Glass ... do.	.. 7 0 0	40	Ditto, ditto, Black (see Seeds) ...	.
17	Brimstone, Rough ... per cwt.	.. 4 0 0	41	Curcuit, Persian ... do.	.. 12 8
18	Ditto, Roll, Refined ... do.	.. 5 8 0	42	Ditto, Europe ... do.	.. 35 0
19	Ditto, Flour, not Medicinal ... do.	.. 6 0 0	43	Chamois Skins (see Hides) ...	.
20	Bale Lashings of 17 fathoms per each	.. 0 14 0	44	Cauth, Cutch or Catechu, Black ... do.	.. } 9 8
21	Bangles, Glass, China, Gilt ... per 100 pairs	8 0 0	45	Cauth, Cutch or Catechu, White ... do.	.. }
22	Ditto, ditto, ditto, not Gilt. ... do.	.. 4 0 0	46	Cables, Coir, Tarred ... do.	.. 10 0
23	Buzurbutto Nuts ... per cwt.	.. 4 0 0	47	Cajoo Kernels ... do.	.. 5 8
24	Betelnut, in husk ... per 1000	.. 1 0 0	48	Ditto, Nuts ... do.	.. 2 0
25	Biche-de-mer, Sea Slug, or Tripang ... per cwt.	.. 12 0 0	49	Canes, Malacea ... per dozen	.. 1 0
26	Bidmiskh ... per carboy	.. 2 0 0	50	Canvas, Country, Cotton ... per cwt.	.. 35 0
27	Boye, Aromatic Wood ... per cwt.	.. 5 0 0	51	Cardamum, Oil (see Oils) ...	.
28	Brass Beads (Googree, China) ... per 1000	.. 0 12 0	52	Ditto, Seeds (see Seeds) ...	.
29	Brass Sheathing Rolls, very thin (see Metals) ...	.	53	Cassia Buds, Nagkesur, China ... per lb	.. 0 8
30	Brooms, Cocoanut and Date per 100	.. 0 8 0	54	Castor Oil, Cold-drawn (see Oils) ...	.
31	Buzgund or Goolpista ... per cwt.	.. 25 0 0	55	Castor Oil Seeds (see Seeds) ...	.
32	Burroo, Muscat, Native Pens ... per pdle. of 100	1 0 0	56	Catgut, Country and Persian ... per 1000 strings	10 0
33	Bysabole, Coarse Myrrh (see Gums) ...	.	57	Chimel Seed (see Seeds) ...	.
34	Biscuit, Fine (see Provisions) ...	.	58	Cinnamon, Ceylon ... per cwt.	.. 60 0
35	Ditto, Coarse (see Provisions) ...	.	59	Ditto, Oil, Ceylon (see Oils) ...	.
1	Camphor, Crude, in Powder per cwt.	.. 35 0 0	60	Cloves, Refuse or Stalks ... do.	.. 8 0
2	Ditto, Refined, Cake ... do.	.. 50 0 0	61	Ditto, in Seeds, Nurlavang do.	.. 8 0
3	Ditto, Bhimsing ... per lb.	.. 50 0 0	62	Cocoa, prepared ... per lb.	.. 0 8
4	Candles, Wax, Spermaceti and Composition ... do.	.. 0 8 0	63	Cocum ... per cwt.	.. 3 8
5	Canvas, Europe, Sail, not exceeding 40 yards ... per bolt	.. 15 0 0	64	Ditto, Oil (see Oils) ...	.
6	Cardamums ... per cwt.	.. 140 0 0	65	Coffee, Refuse ... do.	.. 7 0
7	Ditto, Bastard ... do.	.. 25 0 0	66	Colombo Root ... do.	.. 4 0
8	Cassia ... do.	.. 35 0 0	67	Coral Beads, False, (Moorzan) ... per corge of 2000 beads	.. 0 6
9	Chanks, large Shells for Cameos ... per 100	.. 10 0 0	68	Cornelian, Dole, Necklace, plain, of all kinds ... do.	.. 6 0
10	Chanks, White, Live ... do.	.. 6 0 0	69	Ditto, ditto, ditto, cut ... do.	.. 20 0
11	Ditto, ditto, Dead ... do.	.. 3 0 0	70	Ditto, Gool and Ningool per 100 ... 5 0	.
12	Cheese (see Provisions) ...	.	71	Ditto, Nagina ... per 1000 ... 4 0	.
13	China Root ... per cwt.	.. 5 8 0	72	Ditto, Tushy, cut ... { per corge of 2000 } heads ... } 15 0	.
14	Chocolate ... per lb.	.. 0 8 0	73	Ditto, ditto, plain ... do.	.. 5 0
15	Cloves ... per cwt.	.. 14 0 0	74	Cotton Rope ... per cwt.	.. 20 0
16	Cochineal ... per lb.	.. 1 12 0	75	Cowdas, Mozambique and Zanzibar ... per 100	.. 1 8
17	Cocoanuts ... per 1000	.. 25 0 0	76	Ditto, from other places ... do.	.. 0 8
18	Ditto, Shell ... do.	.. 12 0 0	77	Cowdies, Sunkley ... per cwt.	.. 40 0
19	Ditto, Kernel Copra ... per cwt.	.. 8 0 0	78	Cubsha, a Drug ... do.	.. 30 0
20	Chunam ... do.	.. 0 8 0	79	Cuppa, Mat Bags ... per 100	.. 8 0
21	Coffee, Gulph and Red Sea ... do.	.. 30 0 0	80	Chillies ... per cwt.	.. 5 0
22	Ditto, other places ... do.	.. 20 0 0	81	Cowries, Yellow, superior quality ... do.	.. 12 0
23	Coir Yarn, of all kinds ... do.	.. 9 0 0	1	Dammer ... do.	.. 5 0
24	Coir Rope, Maldive, Lac-cade, and Ceylon ... do.	.. 10 0 0	2	Dates, Wet, in pots ... do.	.. 5 0
25	China Ginger Syrup, in quart bottles ... per dozen	.. 12 0 0	3	Ditto, ditto, in bags ... do.	.. 2 8
26	China Candied Fruits, in tubs ... per lb.	.. 0 8 0	4	Ditto, Dry, in bags ... do.	.. 3 0
27	China Preserves, in boxes of 6 small jars ... per box	.. 7 0 0	5	Deal, or Pine Planks and Boards, superficial square	.
28	Corperas, Green ... per cwt.	.. 2 8 0	feet and one inch thickness per 1000 feet	55 0	
29	Cordage, Hemp, Europe ... do.	.. 15 0 0	6	Dhowna, Worm Wood ... per cwt.	.. 4 0
30	Ditto, Manila ... do.	.. 15 0 0			
31	Corks, French and Spanish per gross	.. 1 8 0			
32	Ditto, English and other ... do.	.. 1 0 0			
33	Corrosive, Sublimate ... per lb.	.. 1 8 0			
34	Cotton Sewing Thread ... per lb.	.. 0 12 0			

* Exceeding this length to be charged in proportion.

No.	Names of Articles.	Tariff Valuation.	No.	Names of Articles.	Tariff Valuation.
		<i>R. A. P.</i>			<i>R. A. P.</i>
1	Ebony	... per cwt.	1	4	0
2	Esburgh, or Isparuck	... do.	7	0	0
3	Esubgool, (see Seeds)	...			
1	Felt, Sheathing, 40 x 32 inches	... per piece	0	4	0
2	Figs, Persian, Dried	... per cwt.	6	0	0
3	Ditto, Europe	... do.	42	0	0
4	Fish Maw	... do.	50	0	0
5	Flints, Gun and Pistol	... per 1000	4	0	0
6	Flour, Cape (see Provisions)				
7	Ditto, in sacks of 200 lbs. (see Provisions)	...			
8	Ditto, Australian (see Provisions)	...			
9	Ditto, American (see Provisions)	...			
10	Frankincense, or Olibanum (see Gums)	...			
11	Fire-works, China	... { per box of 133 $\frac{1}{4}$ lbs. }	20	0	0
12	Fish, Salted (see Provisions)				
1	Galangal, China	... per cwt.	10	0	0
2	Ditto, other places	... do.	3	8	0
3	Gallnuts, Persian	... do.	30	0	0
4	Ditto, Country	... do.	2	0	0
5	Gambier	... do.	8	0	0
6	Ganaboge (see Gums)	...			
7	Ghee	... do.	25	0	0
8	Glass, Crown, of sizes	... { per suppl. 100 feet }	7	0	0
9	Ditto, Plate not silvered	... per foot	0	10	0
10	Ditto, Broken	... per cwt.	5	0	0
11	Grease and Tallow	... do.	20	0	0
12	G'ue, Europe and China	... do.	28	0	0
13	Ditto, other kinds	... do.	12	0	0
14	Gunpowder, Sporting	... per lb.	1	0	0
15	Ditto, Cannon and Blasting	... do.	0	5	0
16	Ditto, Country	... do.	0	4	0
17	Galena, Lead Ore (see Metals)				
18	Gamboge Wood	... per cwt.	16	0	0
19	Garlie	... do.	3	0	0
20	Genda Sing, Rhinoceros' Horn	... do.	45	0	0
21	Glass, Crown, colored	... { per suppl. 100 feet }	40	0	0
22	Ditto, China, of all colors.	per 133 $\frac{1}{4}$ lbs.	40	0	0
23	Ditto, Phials, common				
	China, gilt and plain	... per 1000	5	0	0
24	Goglets, China Plate, common	... per 100	25	0	0
25	Gold Leaf, Europe	... per 100 leaves	4	0	0
26	Gowla, in husk and without husk	... per cwt.	25	0	0
27	Gowzaban	... do.	5	0	0
1	Horns, Buffalo	... do.	8	0	0
2	Ditto, Stag or Deer	... do.	12	0	0
3	Horse Hair	... per lb.	0	8	0
4	Heeraducan, Dragon's Blood	... do.	1	0	0
5	Honey, Mocha	... per cwt.	30	0	0
1	Jaggery, Sugar Cane	... do.	4	0	0
2	Ditto, other sorts	... do.	3	8	0
3	Jatamassy, Spikenarde	... do.	16	0	0
1	Lamp Black	... do.	11	0	0
2	Liquorice Root	... do.	6	0	0
3	Lignum Vitæ	... do.	4	0	0
4	Lemon Juice	... per gallon	1	0	0
5	Liquorice Juice	... per lb.	12	0	0
6	Lard	... per cwt.	50	0	0
7	Linseed (see Seeds)	...			
1	Musk	... per oz. avoirdupois	12	8	0
2	Ditto, in pod	... do.	5	0	0
3	Macaroni	... per lb.	0	4	0
4	Mace	... do.	0	7	0
5	Mahogany, in logs, per superficial square foot of one inch thickness	...	0	3	0

* If half barrels, not exceeding 168 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	Names of Articles.	Tariff Valuation. No.	Names of Articles.	Tariff Valuation.		
		R. A. P.	METALS.	R. A. P.		
4	Rattans	... per cwt	6 0 0	1 Bird Shot	... per cwt.	15 0 0
5	Red Lead	... do	13 0 0	2 Brass, Old	... do.	40 0 0
6	Rose Water, in carboys	... per each	3 0 0	3 Ditto, Leaf, China	... per lb.	0 12 0
7	Rosin (see Gums)	... per lb.	0 8 0	4 China, White Copper-Ware	do.	1 10 0
8	Rhubarb	... per cwt.	10 0 0	5 Copper Sheet, Sheathing and	... per cwt.	55 0 0
9	Rose Flowers, Dried	... per cwt.	15 0 0	6 Copper Bolt	... do.	60 0 0
1	Saffron, Europe	... per lb.	5 0 0	7 Ditto Nails and Composi-	... do.	52 0 0
2	Ditto, in cakes or lumps	... do.	1 0 0	8 Ditto, Braziers	... do.	60 0 0
3	Sarsaparilla	... do.	7 0 0	9 Ditto, Australian	... do.	55 0 0
4	Sago	... per cwt.	20 0 0	10 Ditto, Tiles, Ingots, Cakes	... do.	55 0 0
5	Sandal Wood	... do.	2 0 0	11 Ditto, Japan	... do.	55 0 0
6	Ditto ditto, Basford	... do.	4 0 0	12 Ditto, Pigs and Slabs,	... do.	50 0 0
7	Sapan Wood and Root	... do.	6 0 0	13 Ditto, Old	... do.	50 0 0
8	Senna Leaf	... do.	6 0 0	14 China Cash	... do.	30 0 0
9	Silk Sewing Thread, China	per lb.	6 0 0	15 Iron, Flat, Square and Bolt,	... per ton	90 0 0
10	Soap, Bar	... do.	0 1 9	16 Iron, Rod, Round, British,	... under $\frac{1}{2}$ inch diameter	110 0 0
11	Ditto, Cake	... do.	0 8 0	17 Iron, Nail Rod	... do.	95 0 0
12	Ditto ditto	... per dozen	1 0 0	18 Ditto Nails	... per cwt.	10 0 0
13	Sanchal or Black Medicinal			19 Ditto Rivets	... do.	11 0 0
	Salt	... per cwt.	5 0 0	20 Ditto Hoop, Plate and Sheet	... per ton	115 0 0
14	Storax, Liquid	... do.	40 0 0	21 Ditto Rice Bowls	... per set of 10.	3 4 0
15	Sulphuric Acid	... per lb.	0 3 0	22 Ditto ditto ditto	... per set of 6	1 10 0
16	Sugar, Loaf	... per cwt.	23 0 0	23 Ditto, Swedish, Flat and	... per ton	140 0 0
17	Ditto, soft	... do.	12 0 0	24 Ditto, Pig	... do.	40 0 0
18	Ditto, Candy, China	... do.	15 0 0	25 Ditto, Kentledge	... do.	15 0 0
19	Samjeerah (see Seeds)	... do.	0 8 0	26 Ditto Anchors and Anchors	... with Wooden Stocks	12 0 0
20	Sealing Wax, Europe	... per lb.	3 0 0	27 Ditto Cables	... do.	7 0 0
21	Seltzer Water	... per dozen	20 0 0	28 Ditto Rigging and other	... Chains	10 0 0
22	Shark Fins	... per cwt.	2 8 0	29 Lamatta, Single	... per corge	2 4 0
23	Shemby Bark, Cassela	... do.	1 2 0	30 Ditto, Double	... do.	4 8 0
24	Silk Raw, Punjum and Cutchra	per lb.	1 4 0	31 Lead, Pig	... per cwt.	11 0 0
25	Ditto, ditto, Mathon	... do.	3 8 0	32 Ditto, Sheet	... do.	12 0 0
26	Ditto, ditto, Charon & Cochin,	... do.	10 0 0	33 Ditto, Thin Sheet for Tea	... Canisters	30 0 0
27	China	... do.	5 0 0	34 Ditto, Pipes	... do.	13 8 0
28	Ditto, ditto, Siam	... do.	2 8 0	35 Mock Gold Leaf	... corge of 20 books	5 0 0
29	Ditto, ditto, Persian	... do.	3 0 0	36 Orsidue, Foreign, Europe	... per lb.	1 4 0
30	Ditto, Floss	... do.	6 0 0	37 Patent Metal, Sheathing	... per cwt.	48 0 0
31	Silver-ware, plain	... per tola	1 4 0	38 Ditto ditto, Old	... do.	38 0 0
32	Slush, Fat	... per barrel	14 0 0	39 Quicksilver	... per lb.	1 0 0
33	Soap Stone, Sunkjeeroo	... per cwt.	3 8 0	40 Spelter, Sheet, or Zinc She-	... thing	15 0 0
34	Soorunjun, Arabian Drug	... do.	10 0 0	41 Ditto, Nails	... do.	17 8 0
35	Sorrel, Oil (see Oils)	... do.	6 0 0	42 Ditto, Plate and other Shapes	... do.	11 0 0
36	Sozelle, Fish Maws, small,	... and Singalee	35 0 0	43 Steel, British	... do.	10 0 0
37	Suet	... do.	14 0 0	44 Ditto, Blistered	... do.	10 0 0
38	Sursah Seed (see Seeds)	... do.	12 0 0	45 Ditto, Cast	... do.	27 8 0
1	Tar, Swedish and Archangel	per barrel	6 0 0	46 Ditto, Spring	... do.	12 0 0
2	Ditto, American	... do.	7 0 0	47 Ditto, Swedish	... do.	12 0 0
3	Ditto, Coal	... do.	0 10 0	48 Tin, Block	... do.	50 0 0
4	Tea	... per lb.	2 0 0	49 Ditto, Plate	... box not exceeding	14 0 0*
5	Tortoise Shell	... do.	0 6 0		225 plates	
6	Turpentine, Spirits	... per Impl. glu.	5 0 0	50 Wire, Copper	... per lb.	0 10 0
7	Twine, Europe, Sail	... per lb.	5 0 0	51 Ditto, Brass	... do.	0 10 0
8	Turmeric	... per cwt.	28 0 0	52 Ditto Common Iron, Nos.	... 1 @ 40	10 0 0
9	Thread, Sewing, Goa and	... do.	1 0 0	53 Brass Sheets, rolls very thin	... per cwt.	80 0 0
10	Country	... do.	1 0 0	54 Iron, Old	... do.	2 8 0
11	Tin, Eastern (see Metals)	... do.	3 8 0			
12	Tookmeria Seed (see Seeds)	... do.	9 8 0			
13	Tortoise Shell Nuck	... per lb.	0 12 0			
1	Umbrellas, Cotton, Steel	... per each	0 8 0			
2	Umbrellas, ditto, Cane Ribs	... do.	80 0 0			
3	Ditto, China, Paper Kettisals	per hundred	100 0 0			
1	Verdigris	... per cwt.	40 0 0			
2	Vernilion, Canton	... per box of 90 bds.	40 0 0			
3	Ditto, Macao	... per box	0 4 0			
4	Vermicilli	... per lb.	0 12 0			
5	Vinegar, in wood	... per Impl. glu.	0 8 0			
6	Ditto, in bottles, Country	... per gallon	27 0 0			
7	Vitriol, Blue, Moortooth	... per cwt.	50 0 0			
1	Wax	... do.	12 0 0			
2	White Lead	... do.	12 0 0			

* If half boxes, not exceeding 112 plates, are imported, the Tariff value is only to be one half of the value entered for a box.

† Tierce not to exceed 336 lbs., barrel 224.

* If half barrels, not exceeding 100 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

* Duty to be charged on the Grey weight of the Colored Yarn; when not ascertainable the actual Wharf weight or Invoice weight to be taken.

EXPORT TARIFF.

No.	Names of Articles.	Tariff Valuation.	No.	Names of Articles.	Tariff Valuation.
		<i>R. A. P.</i>			<i>R. A. P.</i>
1	Ajwan or Sorage	... per cwt.	... 4 0 0	1 Lard, Hog's	... per cwt.
2	Ditto Korisan	... do.	... 3 0 0	2 Lac Dye	... do.
3	Aloe Wood	... per lb.	... 3 0 0	3 Ditto, Shell	... do.
4	Arrow Root, in Canisters	... per cwt.	... 20 0 0	4 Ditto, Button	... do.
5	Ditto, Common	... do.	... 20 0 0	5 Ditto, Seed	... do.
6	Aniseed	... do.	... 6 0 0	6 Ditto, Stick	... do.
7	Bran	... per cwt.	... 1 8 0	1 Moortooth or Vitriol, Blue	do
8	Biscuits, White, Cabin	... do.	... 14 0 0	2 Mustard Seed	... do.
9	Ditto, Brown	... do.	... 7 0 0	3 Myra Wood	... do.
10	Butter	... do.	... 35 0 0	4 Musk	... per oz.
11	Blankets, Patna	... per corge	... 16 0 0	5 Ditto in Pods	... do.
12	Ditto, Country	... do.	... 12 0 0	6 Myrabolams (Country Gall-nuts)	... per cwt.
13	Borax	... per cwt.	... 20 0 0	1 Nux Vomica	... do.
14	Brass and Composition Brass-Ware	... do.	... 48 0 0	1 Omlah	... do.
15	Bahurra or Myrabolams	... do.	... 2 0 0	1 Pepper, Long	... do.
16	Bale Lashings of 17 Fathoms per each	... per cwt.	... 0 14 0	2 Ditto, Black	... do.
17	Bangles, Glass, Country	... per cwt.	... 15 0 0	3 Patchuck or Orris Root	... do.
18	Ditto, ditto, Broken	... do.	... 3 0 0	4 Peplamool or Long Pepper Root	... do.
19	Ditto, Lac	... per 1,000	... 5 0 0	5 Papudkhar (Sub-carbonate of Soda)	... do.
20	Betelnut in husk	... do.	... 1 0 0	1 Red Wood	... do.
21	Bodar	... per cwt.	... 22 0 0	2 Rags	... do.
22	Bones, Animal	... do.	... 1 8 0	1 Suet	... do.
23	Brooms, Cocoanut and Dates	per 100	0 8 0	2 Snfflower, Bengal	... do.
24	Burroo, Country, (Native) per bundle of Pens)	... 100	0 8 0	3 Ditto, Ghatty and Guzeratty	... do.
25	Copper Ware	... per cwt.	... 70 0 0	4 Salatoniac	... do.
26	Caleejerah, or Black Cummin Seed	... do.	... 3 0 0	5 Sapan Wood	... do.
27	Canvas, Hemp, or Cotton and mixed	... per bolt	7 8 0	6 Soap in Balls	... do.
28	Cardamums, large	... per cwt.	... 25 0 0	7 Safee Matee or Crude Soda	... do.
29	Chillies	... do.	... 6 0 0	8 Sandalwood Shavings, Mabar	... do.
30	Chayratah	... do.	... 5 0 0	1 Tamarind without Seed	... do.
31	Cinnabar	... per lb	... 2 0 0	2 Ditto with Seed	... do.
32	Coriander Seed	... per cwt.	... 4 0 0	3 Tale, Bengal	... do.
33	Cotton Twist, Country	... per lb	... 0 7 0	4 Ditto, Ghatty	... do.
34	Cumin Seed	... per cwt	10 0 0	5 Tapioca	... do.
35	Cow Tails (White)	... do.	... 150 0 0	6 Tallow and Grease	... do.
36	Ditto ditto (Black)	... do.	95 0 0	7 Ditto Candles	... do.
37	Caoutchouc, or Indian Rubber	... do.	... 20 0 0	8 Tineal	... do.
38	Cassin	... do.	... 5 0 0	9 Turmeric	... do.
39	Cables, Coir, Tarred	... do.	... 10 0 0	10 Twine, Jute	... do.
40	Cocoanut	... per 1,000	... 25 0 0	11 Ditto, Hemp	... do.
41	Cauth Cutch, or Catechu, all kinds	... per cwt.	... 9 8 0	12 Tin, Refined, Country Kalaee	... do.
42	Cowries	... do.	... 14 0 0	1 Vermilion or Hingla	... per cwt.
43	Coals	... per ton	... 10 0 0	2 Varnish, Country	... per gallon
44	1 Elephants' Teeth or Tusks above 20 lbs.	... per cwt	... 300 0 0	1 Wax	... per cwt.
45	2 Elephants' Teeth above 10 lbs. and not exceeding 20 lbs.	... do.	... 225 0 0	2 Ditto, Black or Inferior	... do.
46	3 Elephants' Teeth under 10 lbs.	do.	... 125 0 0	3 Ditto, Candles	... do.
47	Flour	... do.	... 10 0 0	4 Composition ditto	... do.
48	Ditto, Sojee	... do.	... 11 0 0	5 Wachnack (Aconite Root)	... do.
49	Fish Maw	... do.	... 50 0 0	OILS.	
50	Ghee	... do.	... 25 0 0	1 Oil, Castor	... per cwt.
51	Ginger, Dry (rough)	... do.	... 6 0 0	2 Ditto, Azma	... per lb.
52	Ditto, ditto (scraped)	... do.	... 10 0 0	3 Ditto, Cocoanut	... per cwt.
53	Gum Babool	... do.	... 7 0 0	4 Ditto, Bhoysing	... do.
54	Horns, Buffaloe	... do.	... 8 0 0	5 Ditto, Croton	... per lb.
55	Ditto, Deer and Stag	... do.	... 10 0 0	6 Ditto, Cassia, Common, Country	... do.
56	Ditto, Tips	... do.	... 10 0 0	7 Ditto, Grass	... do.
57	4 Hooke Bottoms, Cocoanut prepared	... per 100	... 5 0 0	8 Ditto, Chumbalee	... do.
58	Horns, Cow	... per cwt.	... 6 0 0	9 Ditto, Curdey	... per cwt.
59	Jute Rope	... do.	... 6 0 0	10 Ditto, Linseed	... do.
				11 Ditto, Dhoopell	... do.
				12 Ditto, Mustard	... do.
				13 Ditto, Poppy	... do.
				14 Ditto, Surree or Surrus	... do.

No.	NAMES OF ARTICLES.	Tariff Valuation.	No.	NAMES OF ARTICLES.	Tariff Valuation.		
		<i>R. A. P.</i>			<i>R. A. P.</i>		
15	Oil, Teel	... per cwt,	12 0 0	7	Other Gunny Bags exceeding those dimensions		
16	Ditto, Oondy	... do.	8 0 0		.. per 100		
	HIDES, SKINS, AND LEATHERS.						
1	Goat Skins, Colored, Country	... per corge	8 0 0	8	Gunny Cloth of 20 yards and 36 inches wide and under		
2	Lamp Skins, White	.. do.	5 0 0	9	Ditto, ditto, of 30 yards above 36 inches wide		
3	Tanned Buffalo, Country	.. do.	50 0 0		.. per piece		
4	Ditto Cow Country	.. do.	35 0 0	.. do.	.. 2 4 0		
5	Goat and Sheep Skins, Country	.. do.	8 0 0	.. do.	.. 3 4 0		
	OIL SEEDS, &c.						
1	Aniseed, Country	.. per cwt.	5 0 0	10	Kanchooney		
2	Caleejora or Black Cummin Seed	.. do.	3 0 0	10	Motabariah		
3	Coriander Seed	.. do.	4 0 0		* PIECE GOODS, SILK, Viz.:-		
4	Cummin Seed	.. do.	10 0 0	1	Bandanahs, Choppahs, }		
5	Mustard Seed	.. do.	4 2 0	2	Moomee, Choppahs, }		
6	Rape or Sursee Seed	.. do.	4 2 0		of 7 hks. } per corge		
7	Teel, Jingeeley and Sesame Seed	.. do.	4 2 0	14 by 2	115 0 0		
8	Castor Seed (Erundee)	.. do.	4 2 0	3	Ditto, ditto, 13 by 1-14		
9	Linseed	.. do.	4 2 0	4	Ditto, ditto, 12 by 1-12		
10	Mathee Seed	.. do.	2 8 0	5	Ditto, ditto, 10 by 1-6		
11	Poppy Seed	.. do.	4 2 0	6	Korahs 14 by 2		
	GUNNIES, &c., Viz. —			7	Ditto, 13 by 1-14		
				8	Ditto, 12 by 1-12		
				9	Ditto, 10 by 1-6		
				10	Tusser		
					* N. B.—Silk Piece Goods exceeding in dimensions those specified, to be assessed proportionately		
					PIECE GOODS, COTTON, Viz.:-		
1	Cheekun	.. per 100	12 0 0	1	Baftahs		
2	Dofally	.. do.	16 0 0	2	Gurrah		
3	Fatia	.. do.	10 0 0	3	Kharwah		
4	Jail Gunny Bags	.. do.	27 0 0	4	Mameodee		
5	Gunny Cloth Bags	.. do.	20 0 0	5	Mirzapore Chintz.		
6	Other Gunny Bags not exceeding in length 29 inches, breadth 29 inches	do.	12 0 0	6	Patna Ditto		
				7	Shans		
				8	Tunjebas, Oude		



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 14, 1860.

HOME DEPARTMENT.

—

No 2197

Port William, the 10th November 1860.

Notifications.—The under-mentioned Covenanted and Uncovenanted Civil Servants have been permitted to return to their duty, *viz.*—

Covenanted.

Mr. G. F. Harvey.

„ G. C. Fletcher.

„ A. Brandreth.

„ C. H. Campbell

Uncovenanted.

Mr. W. Purdon.

„ T. B. Cann.

„ H. Dewes.

„ G. W. Mossop.

The under-mentioned have been granted extensions of leave for the periods specified, *viz.*—

Covenanted.

Mr. S. Davis
„ J. H. Morris
Hon. H. B. Devasaur

Sir J. T. Metcalfe, Bt.
Mr. C. G. Wynch
„ J. W. Maensabb

Uncovenanted

Mr. J. Hume .. 2 Months S. C.

„ A. G. Crommelin .. } 6 Months S. C.
„ F. E. Hall .. }

Mr. C. H. Campbell has been permitted to add to his Furlough a period of three months, on account of the time occupied in the passage to and from India.

The leave of absence for one year, on private affairs, granted by the Government of the North-Western Provinces to Mr. H. R. Wilson, Deputy Collector of Bareilly, has been cancelled, and Mr. Wilson has been granted leave on Medical Certificate for the same period.

W. GREY,

Secty. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5397.

Port William, the 12th November 1860.

The Governor General in Council is pleased to appoint Captain James George Balmain, of the Madras Artillery, to be temporarily an Additional Deputy Commissioner for the Province of Nag-

No. 5410.

The 18th November 1860.

His Excellency the Right Hon'ble the Governor General proposes to leave the Presidency by Railroad on Monday, the 19th instant, for Rajmahal, and to proceed thence by Steamer to Benares.

His Excellency expects to reach Bhangulpore on the 21st, Monghyr on the 23rd, Patna on the 28th November, Ghazeeapore on the 3rd and Benares on the 6th December.

Communications addressed to His Excellency, or to any of the Secretaries with the Governor General, should, if of an urgent nature, be addressed so as to reach the above Stations on the dates specified.

—
No. 5411.

The Governor General in Council is pleased to appoint Lieutenant G. F. Birdwood, of the 23rd Bombay N. I., to be Adjutant of the Deolee Irregular Force, *vice* Lieutenant Conoly.

—
No. 5414.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act No. XXXII. of 1860, in the several Districts in the Nagpore Territory, *i.e.* :—

The Brigade Major and Pension Pay Master, Nagpore Irregular Force.

The Deputy Commissioner at Nagpore.

“	“	“	Raepore.
“	“	“	Chandah.
“	“	“	Chindwarrah.
“	“	“	Bhundarrah.

“ Assistant to the Commissioner and Governor General's Agent at Nagpore.

—
No. 5415.

Mr. St George Tucker, Commissioner in Oudh reported his return to the Presidency, on the Steam Ship *Bengal*, on the 29th ultimo.

Mr. Tucker has obtained 15 days' leave of absence, to enable him to rejoin his appointment.

—
No. 5417.

Mr. W. Glynn, Assistant Commissioner in Oudh, obtained privilege leave from the 1st May to the 2nd July last.

No. 5424.

Captain G. M. Martin, Superintendent of the Chittledroog Division in Mysore, has obtained privilege leave for three months from the 20th instant.

—
No. 5425.

Narain Sawmy Naidoo, Extra Assistant Commissioner, Raichore Doab, has obtained leave of absence on Medical Certificate for two months from the date on which he quitted his District.

—
No. 5439.

Dr. J. B. Fleming, Superintendent of the Central Jail, Hyderabad Assigned Districts, has obtained privilege leave for one month from the 17th instant, or from the date on which he may quit his Station.

—
No. 5410.

Lieutenant E. R. C. Bradford, Second in Command, 1st Corps. Central India Horse, reported his departure from Bombay for Europe on the 27th ultimo.

—
No. 5411.

The under-mentioned District Superintendents of Police in Oudh were relieved from their duties on the dates specified :—

Lieutenant Worseley by Lieutenant Forbes, on the 1st November 1860.

Lieutenant Scott by Lieutenant H. W. Smith, Assistant District Superintendent, on the 31st October 1860.

A. R. YOUNG,
Deputy Secy to the Govt. of India

FINANCIAL DEPARTMENT.

—
No. 110.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 7th November 1860.

READ again the Financial Resolution, dated the 27th October 1860, directing that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

No. 538.

FROM J. I. HARVEY, Esq.,

Sub-Treasurer,

TO THE SECRETARY TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT.

Dated, Fort William, the 23rd August 1860.

SIR,—I HAVE the honor to solicit the instruction of Government on the following point in assessing salaries under 500 Rupees per annum.

2. Schedules 1 and 3 provide that duty should be charged at three and one per Cent. on *all salaries* but under Section CXXIII. the Special Assessor (in this case the Civil Auditor,) is authorized to allow the exemptions made in Sections CXVI. and CXVII. of two and four per Cent. when the whole profits or Income of the Claimant shall arise from a salary not exceeding in the one case 500, and in the other 200 per annum.

3. It will be seen from the accompanying Bill that the Civil Auditor charges, without any claim being made, *indiscriminately only two per Cent. duty on all salaries under 500 per annum*, and not below 200 per annum.

4. Am I right in supposing that one and three per Cent. *provided only that the duty be not less than one annu under Section IV.*, should be charged on all salaries under Sections I. and III. to which no claim for exemption is made under Clause 123 to the Civil Auditor, or is the amount of salary to be the proof of whole Income, although, as is the case in many instances, there are additional sources of Income raising the whole Income above 200 and 500 Rupees respectively, rendering the party liable in the one case to two per Cent. and in the other to four per Cent. tax on his salary.

5. I submit herewith copy of correspondence with the Civil Auditor on the subject, and the Bill alluded to.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

No. 403.

FROM J. I. HARVEY, Esq.,

Sub-Treasurer,

TO THE OFFICIATING CIVIL AUDITOR.

Dated, Fort William, the 6th August 1860.

SIR,—With reference to your audit No. 8379, in the Establishment Bill of the Director of Public Instruction, Education Department, for July 1860, I perceive that duty has been charged under the Income Tax Act at four and two per Cent. respectively, according to salaries exceeding 500 Rupees a year, or under that amount.

The 1st and 3rd Sections of the Act provide severally that duty should be charged at three and one per Cent. and the exemption Clause 123 empowers Assessors to allow an exemption of two

per Cent. "when the whole profit or Income of the Claimant shall arise from an Office or employment of profit, or from an annuity, pension or salary." I request therefore that you will be good enough to inform me, under what Section of the Act you have assessed some of these Officers at the lower rate.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

No 2815.

FROM H. D. SANDEMAN, Esq.,
Officiating Civil Auditor,

To J. I. HARVEY, Esq.,

Sub-Treasurer.

Dated, Fort William, the 9th August 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your letter No. 403, of the 6th instant, and to state in reply that I have charged Income Tax on all public salaries according to my reading of the general interpretation of the Income Tax Bill.

2. The 1st and 3rd Sections of the Act undoubtedly provide that the rates of three and one per Cent. shall be levied for every Rupees 100 of the annual Incomes arising from the different sources mentioned in Schedules 1 to 4; in other words every person receiving Rupees 8-5-4 a month and upwards is liable to primary taxation at the rate of four per Cent. per annum, but this rate of assessment, although in accordance with the strict letter of the Law, is to my mind set aside by the exempting Sections which provide that any one who shall prove to the satisfaction of the Collector or Commissioner that his Income, though amounting to Rupees 200 is less than 500 a year, shall not be charged more than two per Cent. Section XXVII. confers the powers of an Assessor on me Ex-officio so far as salaries and allowances payable from the public Revenues are concerned, and I opine that I may exercise those powers at discretion and tax Clerks and other Official servants according to their rates of salaries as exhibited in their Pay Bills. It is well known that a Government Clerk with any Income beyond his pay is an exceedingly rare occurrence, and if he has such additional Income the circumstance will come under the eye of the Local Assessors appointed under the Act. My feeling is that, were I to tax every one four per Cent. who draws 100 Rupees a year and upwards, and leave him to prove his right of exemption, it would in the end, besides causing great irritation to no purpose, be absolutely injurious to the Government; for every petty Clerk would appeal to the Collector or Commissioner, and the time wasted in settlements of such petty appeal would be so much money lost. Under these circumstances, I feel that I am right in my mode of imposing the principles of the Income Tax Bill.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Off. Civil Auditor.

No. 427.

FROM J. I. HARVEY, Esq.,

Sub-Treasurer,

TO THE OFFICIATING CIVIL AUDITOR.

Dated, Fort William, the 14th August 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your letter No. 2815, dated 9th August 1860, yesterday.

2. I beg to refer you to Section CXXIII. of the Income Tax Act, and to state that it appears to me that that Section contains the only authority under which you can legally exempt parties in your assessment from the higher rates of duty of three and one per Cent. and admit Claimants under that Section to the lower rate of two per Cent.

3. As Ex-officio Assessor with yourself for executing the Act, I beg to state that I find no provision in the Act authorizing you to exercise a discretion above the Law, although I fully agree with you that every *legal consideration* should be given to diminish and remove all unnecessary annoyance to the Tax payers in executing the Law.

4. As disbursing Ex-officio Assessor on your assessments, I request your best consideration to these remarks, and that you will communicate to me the result of your determination after such consideration.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

No. 2858.
FROM H. D. SANDEMAN, Esq.,
Officiating Civil Auditor,
To J. I. HARVEY, Esq.,
Sub-Treasurer.

Dated, Fort William, the 21st August 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your letter No. 427, on the subject of levying Income Tax from Official salaries.

2. I am still of opinion, that the arguments urged in my No. 2815 are correct, *viz.*, that it is my duty as Ex-officio Assessor merely to assess on public salaries, according to the several scales laid down in the Act, while any further taxation will be levied by the regular Commissioners and Local Assessors appointed for the purpose.

3. The principle advocated by you would appear to me to be not only likely to create irritation, but would involve actual expense (and therefore loss to the Government,) by rendering it requisite for me to apply for an Income Tax Establishment to attain an object already secured by the appointment of a regular Staff to work under the regular Commissioners.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Off. Civil Auditor.

No. 7926.
FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
To J. I. HARVEY, Esq.,
Sub-Treasurer, Fort William.
Dated, Fort William, the 3rd September 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 538, dated the 23rd ultimo, and its enclosures, relative to the assessment, under the Income Tax Act, of the salaries of Government Officers amounting to less than 500 Rupees per annum.

2. The question submitted is, whether, as a general rule, the salaries of Government Officers amounting to less than 500 Rupees per annum, shall be assessed by the Civil Auditors, with reference to such salaries only, leaving any further

taxation to which the recipients may be liable, to be levied by the regular Commissioners and Local Assessors; or whether all salaries amounting to less than 500 Rupees per annum shall be assessed, as in the case of interest on Government Securities, at the full rate of 4 per Cent., on the supposition that there may be additional sources of Income available to the recipients, which will raise their whole Income to more than 500 Rupees per annum, leaving the parties concerned to claim exemption, and the claim to be decided by the Civil Auditor, under Section CXXIII. of the Act, on evidence that the *whole profit or Income* of the Claimant arises from his salary.

3. Either of the above two courses appears to the Governor General in Council to be admissible under the Law; but His Excellency in Council is of opinion, for the reasons stated by Mr. Sandeman, that the first course is most expedient, and he is accordingly pleased to direct that it be adopted generally.

4. The original paper* enclosed in your letter is herewith returned.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be forwarded to the Civil Auditors of Fort William, Madras, Bombay, the North-Western Provinces, and the Punjab, for information and guidance.

No. 1444.
FROM J. D. BOURDILLON, Esq.,
Secy. to the Govt. of Fort St. George,
To W. GREY, Esq.,
Secy. to the Govt. of India,
Home Department.

Dated, Fort St. George, the 27th August 1860.

SIR,—I AM directed by the Hon'ble the Governor in Council to forward the accompanying letter from the Acting Civil Auditor, dated 16th instant, requesting the orders of Government on certain doubtful points connected with the Income Tax Act No. XXXII. of 1860.

2. As the questions raised by Mr. Balmain in this letter will require to be treated uniformly at all the Presidencies, this Government have considered it proper to submit them for the decision of the Government of India. It appears to this Government that contributions to the Civil Fund, and the Civil salaries of Military Officers in Civil employ, have been improperly subjected to the Income Tax by the late Acting Civil Auditor, and that the sums so levied will need to be refunded.

I have, &c.,
(Sd.) J. D. BOURDILLON,
Secy. to Government.

REVENUE DEPARTMENT.

Proceedings of the Madras Government.

READ the following letter from W. BALMAIN, Esq., Acting Civil Auditor, to T. PYCROFT, Esq., Chief Secretary to Government, Fort St. George, dated 16th August 1860, No. 240:—

SIR,—I HAVE the honor to bring to the notice of Government, that the Act imposing the Income Tax is not so clear in all points of detail, but that different constructions may be made in regard to several Sections.

As so short a notice of the introduction of the Act was given, and as the audit of salaries could not well be delayed till all these doubtful points were cleared up, the Civil Auditor has acted to the best of his judgment. I think it however proper at once to submit, for the information and orders of Government, the different temporary rules which have been applied, or which in my opinion should be applied, in auditing the Bills for July. If the rulings are considered correct, I propose to send a copy to the Civil Auditor, Fort William, as uniformity of practice at the different Presidencies is very desirable.

(1.) The Ex-officio Assessor should take the oath required by Section XXXIII.

This has not yet been done. I am not aware if Commissioners have been appointed by Government before whom the oath can be taken.

(2.) The deductions on account of the Civil Funds, Annuity and Charitable, should be exempted from Income Tax.

This has not yet been acted on, but appears to me in accordance with Section CXXXIV.

(3.) All persons whose Official salary and allowances would not subject them to the Tax have been exempted. They have not been assumed to possess other property and taxed till they could prove the contrary. The procedure laid down in Sections CXVI. to CXXII. could not be applied to every Civil employee.

(4.) The rule in Section IV. has been applied to the monthly deductions for the Income Tax separately to the three and the one per Cent. and in every calculation the odd pies have been left out.

(5.) Pensions paid after audit have been taxed in this Office; but I am doubtful whether Section XXX. includes Civil Auditor. In regard to Pensions paid before audit, the Collectors or Treasury Officers are the Assessors, and in the Audit Office the gross amount of the Pensions must, I presume, be passed without any deductions.

(6.) Military Officers in Civil employ, though their total pay and allowances, Military and Civil, do not amount to Rupees 415 per month, have been taxed for the part of their Income derived from the Civil Department. This appears to me contrary to the Section CXXVII.

(7.) Persons not in the Army, but employed in Police Corps, are they exempted under Section CXXVII? The European Police of Madras have not been charged with the Tax.

(8.) Military men in Civil employ, whose consolidated salary, or whose Military pay and Civil allowance exceed a Captain's pay, are charged on the total, after deductions on account of Tentage and Horse allowance.

3. As it is important that the correct interpretation of these several points should be laid down as soon as possible, I hope that an early reply may be sent, conveying the orders of Government.

Order thereon, 27th August 1860, No. 1443.

1. As the questions stated in this letter must be settled in the same way throughout India, the Governor in Council resolves to transmit them for the decision of the Government of India.

2. It appears to this Government that stoppages have been improperly made in the cases numbered 2 and 6, and that the sums so levied must be refunded.

(True Extract.)

(Sd.) J. D. BOURDILLON,
Secretary to Government.

TO THE CIVIL AUDITOR.

—
No. 1990.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8011, dated the 7th instant.

By Order of the Governor General in Council,

(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT, }
The 11th Sept. 1860. }

—
No. 9242.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,

TO THE SECY. TO THE GOVT. OF MADRAS.

Dated, Fort William, the 11th September 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter to the address of the Secretary to the Government of India, in the Home Department, No. 1444, dated 27th ultimo, forwarding a copy of a letter from the Officiating Civil Auditor, in which he requests the orders of Government on certain doubtful points connected with the Income Tax Act, No. XXXII. of 1860.

2. In reply I am desired by the Governor General in Council to append the following answers to the questions involved in Mr. Balmain's reference:—

1st. This point is met by Section IV. of Act XXXIX. of 1860.

2nd. Yes. They should be exempted.

3rd. See orders passed in this Department on the 3rd instant, No. 7926. Copy communicated to Civil Auditor, Madras, under Endorsement No. 7928.

4th. The practice reported is correct.

5th. Pensions paid before audit will be taxed just the same as those paid after audit, and it will be the business of the Auditor to check the sums deducted by the Collectors and others; the disbursing Officer being held responsible for any sums not duly levied under the Law.

6th. This point is provided for by Section VII. of Act XXXIX. of 1860.

7th. This point is met by the orders passed in this Department on the 11th ultimo. See Telegram to Civil Auditor, North-Western Provinces, of that date, copy annexed.

8th. This is correct. Tentage and Horse allowances are exempt from assessment, under Section CXXIX. of Act XXXII. of 1860.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 10224:

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 8th October 1860.

From H. BILL, Esq., Under-Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department.—(No. 2625, dated Fort William, the 22nd September 1860.)

REVENUE,
Income Tax.

SIR,—IN forwarding the accompanying copy of No. 2948, dated the 7th instant. a letter* from the Officiating Civil Auditor, I am directed to state that, in the Lieutenant-Governor's opinion, the allowances therein referred to are of the nature of Income, not of travelling allowance. But as the question is a general one, the Lieutenant-Governor considers it right to submit it for the consideration and orders of the Government of India.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, —(No. 2948, dated the 7th August 1860.)

SIR,—I HAVE the honor to request the favor of your information, Civil Assistant Surgeon 30 0 0 Sub-Assistant Surgeon 20 0 0 Native Doctor ... 10 0 0 whether, in the opinion of His Honor the Lieutenant-Governor of Bengal, the allowances noted in the margin, passed to Medical Officers in charge of Dispensaries, are to be regarded as travelling allowances, or as Income taxable under Act XXXII. of 1860.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 8TH OCTOBER 1860.

RESOLUTION.—THE Governor General in Council † Allowance to Civil Assistant Surgeon Rs. 30 To Sub-Assistant Do. " 20 To Native Do. " 10 of Bengal in thinking that the allowances referred to in the letter from the Civil Auditor, No. 2918, dated the 7th August last, are of the nature of Income, and not of travelling allowance.

ORDERED, that a copy of the above be sent to the Government of Bengal for information, with reference to its Secretary's letter No. 2625, dated the 22nd ultimo.

Ordered also, that a copy of the above be sent to the Department, † Governments of Madras, Bombay, N. W. Provinces, and Punjab, Civil Auditors, Fort William, Madras, Bombay, N. W. Provinces, and Punjab, and Officers|| noted in the margin, for information and guidance.

(A True Extract,)
(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 117 of 1860.

FROM THE SECY. TO THE SUDDER BOARD OF REVENUE, N. W. PROVINCES,
Allahabad,

To G. E. W. COUPER, Esq., c. b.,
*Secy. to the Govt. of the N. W. P.,
Allahabad.*

Dated, Allahabad, the 14th September 1860.

SEPARATE REVE. DEPT.

SIR,—THE Board find that some uncertainty prevails as to the jurisdiction of Collectors in the assessment of Cantonments under the Income Tax Bill. Cantonments and all Officers and others are responsible to the Collectors for the payment of the assessment on all Income not being Military pay.

2. In order to facilitate operations in this respect, the Board would propose that Collectors be empowered to nominate, and the Government appoint, all Cantonment Joint Magistrates to be the Assessors of their respective Cantonments, in subordination to the Collectors of their several Districts. The Cantonment Joint Magistrate is more accustomed than the Collector to deal with the residents in Cantonments, and the assessments will therefore be made without difficulty by that Officer.

I have, &c.,
(Sd.) W. H. LOWE,
Secy. to the Sudder Board of Revenue.

No. 33 A. of 1860.

FROM G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.,

To W. H. LOWE, Esq.,

Secy. to the Sudder Board of Revenue, N. W. P.

Dated, Nynee Tal, the 22nd September 1860.

REVENUE DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 117, dated the 11th instant, in which the Board recommend that all Cantonment Joint Magistrates be appointed Assessors under the Income Tax Act of their respective Cantonments in subordination to the Collectors of their several Districts; and in reply to observe that it is already in the option of the Collector to nominate as an Assessor any person whom he may think fit, and there is no reason why the Cantonment Joint Magistrate should not be so appointed.

2. It appears to the Lieutenant-Governor that every Cantonment Joint Magistrate should either be appointed an Assessor, or associated with the Collector, under Section XIX. of the Act and Section LXXXI. of the Resolution dated the 24th August, for the assessment of all persons resident in Cantonments.

* Foreign Department.
† Governments of Madras, Bombay, N. W. Provinces, and Punjab.
|| Civil Auditors, Fort William, Madras, Bombay, N. W. Provinces, and Punjab.

3. The Collector of Bareilly, I am to state, has already been demi-officially advised to the above effect.

I have, &c.,
(Sd.) G. GOUVER,
Secy. to the Govt. of the N. W. P.

—
No. 34A. of 1860.

REVENUE DEPARTMENT, N. W. P.,
Dated, Nyaee Tal, the 22nd September 1860.

ORDER.—Ordered, that copies of the foregoing be forwarded to the Secretary to the Government of India, in the Home Department, for information.

(Sd.) J. D. SANDFORD,
Offy. Under-Secy. to the Govt. of the N. W. P.

—
No. 2192.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under Secy. to the Govt. of India.

HOME DEPARTMENT, }
The 2nd October 1860. }

—
No. 10217.

FINANCIAL DEPARTMENT,
Fort William, the 8th October 1860.

THE views expressed by the Government of the North-Western Provinces, in the letter of its Secretary to the address of the Secretary to the Sudder Board of Revenue, North-Western Provinces, No. 33A., dated the 22nd ultimo, being in accordance with the provisions of the Income Tax Act, are approved by the Governor General in Council.

ORDER.—Ordered, that a copy of the above Resolution be sent to the Home Department for information, and for communication to the Government, North-Western Provinces.

By Order of the Governor General in Council.

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

—
No. 40

FROM HON'BLE E. DRUMMOND,
Accountant General,
TO THE SECRETARY TO GOVT. OF INDIA,
IN THE FINANCIAL DEPARTMENT.

Dated, Fort William, the 27th August 1860.

SIR,—I HAVE the honor to request the favor of your obtaining the orders of Government as to whether Income Tax is leviable by the Accountant-General or Sub-Treasurer as an Ex-officio Assessor on orders passed for payment by the Accountant-General, Supreme Court. The question has arisen with reference to an order of the Accountant-General of the Supreme Court for the payment of an admitted claim against an Insolvent Estate, the assets of which had been placed by that Officer in the custody of Government.

The payment in question not being of the nature of "property or profit," mentioned in the several Schedules in Part I. of the Act as chargeable with duty, and not being paid from the public Revenues, is not apparently liable to Tax.

But a doubt has arisen whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such for instance as the Barretto Fund, are subject to taxation by the Ex-officio Assessors.

The latter part of Clause 26 of the Act, which charges duty on all "profits arising within any Office or Department under the management and control of, or the accounts of which are rendered to, or pass through the Office of the said several Officers respectively," might be construed as relating to monies under the control of the Supreme Court; but of which the accounts are kept in my Office.

I have, &c.,
(Sd.) EDMUND DRUMMOND,
Accountant General.

—
No. 7811.

FORWARDED to the Officiating Solicitor to Government for the Advocate General's opinion.

By Order, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT, }
The 1st September 1860. }

—
No. 339.

FROM R. F. STACK, Esq.,
Offy. Solicitor to Government,
TO C. HUGH LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 5th October 1860.

SIR,—With reference to your Office Docket No. 7811, dated the 1st ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to whether the payment of an admitted claim against an Insolvent Estate, the assets of which had been placed in the custody of Government, is liable to Income Tax.

2. The original enclosure is herewith returned.

I have, &c.,
(Sd.) R. F. STACK,
Offy. Solicitor to Government.

Opinion of W. RITCHIE, Esq., Advocate General.

THE particular payment referred to, viz., payment of an admitted claim against an Insolvent Estate the assets of which had been placed in the

custody of the Government, and which payment is made upon an order of the Accountant General, is clearly not liable to Income Tax. Such a payment does not fall under any head of income or profits chargeable under the Act.

2. With respect to *periodical* payments made upon the order of the Accountant General of the Supreme Court by way of charitable Pensions from funds set apart by individuals, such as the Barretto Fund, I think that where the Pension exceeds Rupees 200 per annum, it will be the duty of the Accountant General to the Government, as the Officer to whom the accounts of such payments are rendered, and through whose office they pass, and as *Ex-officio Assessor* under Section XXVI, to assess the Pensioners with the duties payable on such Pensions and to deduct the duties under Section C., Rule 11 at the time of payment. This of course will only apply to the case of *periodical* Pensions, and not to sums paid from time to time out of the funds in question upon the order of the Accountant General of the Supreme Court by way of donations or other single payments. Where the Pension payable is less than at the rate of Rupees 200 per annum, I think it may fairly be assumed (unless the contrary be known,) that the whole profits or income of the Pensioner arises from such Pension; and that, under Section CXXIII, he may be exempted by the Accountant General, as *Ex-officio Assessor*, from the duties without any formal application, so that in such cases the orders for payment of the Accountant General of the Supreme Court may be passed without deduction. Where the annual Pension exceeds Rupees 200 per annum, the Local Government alone, under Section CXXXIII, can, I think, grant exemption.

(Sd.) W. RITCHIE,
Advocate General.

The 1st October 1860.

—
No. 10112.

FROM C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,
TO THE HON'BLE E. DRUMMOND,
Accountant General to the Government of India,
Fort William.

Dated, Fort William, the 10th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 40, dated the 27th August last, soliciting the orders of Government as to whether Income Tax is leviable by the Accountant General or Sub-Treasurer, as an *Ex officio Assessor*, on orders issued by the Accountant General, Supreme Court, and whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such as the Barretto Fund, are subject to taxation by the *Ex officio Assessors*.

2. In reply, I am desired to forward to you a copy of the Advocate General's opinion on the questions referred to, for your guidance.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that copies of the foregoing letter, and Accountants General, Madras of the Advocate and Bombay, General's opinion, Sub Treasurers, Fort William, be forwarded to the Madras, and Bombay. Officers noted in the margin, for information and guidance.

—
No. 580.

Service Message by Electric Telegraph.

From Bombay,
From the Civil Auditor,
To Calcutta,
To the Secretary to the Government of India,
Financial Department.

If the pay of Military Officers in Civil employ is 600 Rupees, of which 105 Rupees is to be deducted, for untaxable allowances, is he not taxable on balance 495 Rupees. Bombay Government say not; but your letter No. 9212, paragraph 8th, seems to say so. Sent from Bombay 7 o'clock P. M.

—
No. 10435.

FROM C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,
TO THE CIVIL AUDITOR, BOMBAY.

Dated, Fort William, the 12th October 1860.
FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your Telegram, enquiring "if the pay of Military Officers in Civil employ is 600 Rupees, of which 105 is to be deducted for untaxable allowances, is he not taxable on balance 495 Rupees."

2. In reply I am desired to inform you that it is quite clear, from the wording of Section VII. of Act XXXIX. of 1860, that Military Officers and men in purely Civil employment other than employment in the Police, are liable to the Tax on the whole of their consolidated allowance.

3. No exemption which they may claim on their Military pay can be allowed except under Section CXXVII. of Act XXXII. of 1860, and it is clearly stated that this Section does not extend to Military Officers in Civil employment. To exempt them would, moreover, in the opinion of the Governor General in Council, place them at undue advantage compared with Civil Servants holding like appointments on like pay.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

—
No. 261 of 1860-61.
TO THE SECY. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT.

WITH reference to the Resolution of Government, in the Financial Department, No. 79, dated 7th instant, requests to be favored with the decision of Government on the accompanying letter No. 59, of the 4th idem, from the Executive Commissariat Officer at Meerut, enquiring whether the Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments are exempted from the Income Tax.

2. By Section VII. of Act XXXIX. of 1860, Officers and Non-Commissioned Officers in Civil employment, other than employment in the Police, are liable to the Income Tax on the same terms as other Civilians. If the term Civil employment includes service in the Commissariat Department, Warrant and Non-Commissioned Officers in that Department are subject to the Tax on the footing of Civilians, but probably Government do not intend that those classes should be taxed unless their aggregate receipts from the Commissariat and Pay Departments exceed the pay and allowances of a Captain of Infantry, *viz.*, Rupees (415-6) four hundred and fifteen, and six annas per mensem.

3. The term "Civil employment" would bear the same relation to the Commissariat Service of a Commissioned Officer as that of a Warrant or Non-Commissioned Officer, but Commissioned Officers whose aggregate receipts exceed Rupees (415-6) four hundred and fifteen, and six annas a month, are liable under Section CXXVII. of Act XXXII. independently of any construction of Act XXXIX., and there is therefore no question regarding them.

4. A reply is solicited at early convenience, with the return of the enclosure.

(Sd.) T. F. HOEDAT, Major,
Offg. Audr. of Comt. Accounts.

AUDIT OFFICE, COMMT. DEPT.; }
Fort William, }
The 13th September 1860. }

—
No. 59.

FROM CAPTAIN J. R. CHRISTOPHER,
Assistant Commsy. General, Meerut.,
TO THE AUDITOR OF COMST. ACCOUNTS,
Fort William.

Dated, Meerut, the 4th September 1860.

SIR,—With reference to the Income Tax Act, I should feel obliged by your informing me whether Medical Subordinates are exempted.

I presume that Warrant Officers and the Staff pay of Commissariat Sergeants are exempted, provided the recipients are in receipt of pay and allowance less than that of a Captain of Infantry.

I have, &c.,

(Sd.) J. R. CHRISTOPHER, Captain,
Assistant Commsy. General.

—
No. 9503.

FROM C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,
TO THE SOLICITOR TO GOVERNMENT,
Calcutta.

Dated, Fort William, the 20th September 1860
FINANCIAL DEPARTMENT.

SIR,—I AM desired to forward to you a copy of the papers noted in the margin, and to request that you will be good enough to obtain the opinion of the Advocate General on the question as to whether Warrant and Non-Com-

missioned Officers of the Medical and Commissariat Departments can be held to be exempted from Income Tax under Section CXXVII. of Act No. XXXII. of 1860, or to be liable to the Tax under Section VII. of Act XXXIX.; and to submit the same to this Department for the information of Government.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secretary to the Govt. of India.

—
No. 343.

FROM R. F. STACK, Esq.,
Officiating Solicitor to Government,
TO C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 5th October 1860.

SIR,—With reference to your letter No. 9503, dated the 20th ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to the liability of Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments to the Income Tax.

I have, &c.,
(Sd.) R. F. STACK,
Offg. Solicitor to Govt.

—
OPINION.

I AM of opinion that Warrant and Non-Commissioned Officers of the Commissariat Department are, while employed upon the proper duties of that Department, exempt from the Income Tax under Section CXXVII. of Act XXXII. of 1860, and do not fall within the provision of Section VII. of Act XXXIX. of 1860. When detached from Military employment, and engaged upon duties of a Civil nature, they will, I think, fall within the provision of the latter Act, and become subject to Income Tax.

With respect to Warrant and Non-Commissioned Officers in the Medical Department, their liability to an exemption from the Tax will depend on the nature of the employment in which they are for the time being engaged. While serving with any of the Forces, of whatever branch, such persons will, I think, be exempted from the Tax, under the former Act. When serving as Assistants to Civil Surgeons, at Non-Military Stations, or in other appointments, the general duties of which are of a Civil nature, although the holder may at any time be liable to enter or to undertake Military duties, such Officers will, I think, be subject to the Tax, as falling within the exceptions of Act XXXIX. of 1860.

(Sd.) W. RITCHIE,
Advocate General.

The 1st October 1860.

No. 10528.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,

TO THE OFFG. AUDITOR OF COMMST. ACCOUNTS.

Dated, Fort William, the 12th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 261, dated the 13th ultimo, enquiring whether the Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments are exempted from the Income Tax.

2. In reply I am desired to forward to you ^{* Dated 1st October 1860.} copy of the Advocate General's opinion* on the subject, and to request that it may be acted on.

3. The original enclosure of your letter under acknowledgment is herewith returned.

I have, &c.,

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India

No. 64A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.,

To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department,
Fort William.

Dated, Nynee Til, the 3rd October 1860.

REVENUE.

INCOME TAX.

SIR,—IN forwarding, under the general instructions of the Government of India, the accompanying copy of a correspondence noted in the margin, I am desired to solicit the instructions of His Excellency the Governor General in Council on the opinion therein expressed by the Lieutenant-Governor, as to the illegality of any other Officer than the Civil Auditor computing or assessing the Duties chargeable under Act XXXII. of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

I have, &c.,
(Sd) G COUPER,
Secy. to the Govt. of the N. W. P.

No. 129 of 1860.

FROM J. EEDDE, Esq.,
Officiating Civil Auditor, N. W. P.,

To G. COUPER, Esq.,
Secy. to Govt., N. W. P.

Dated, Allahabad, the 20th August 1860.

No. 1541.

SIR,—I HAVE the honor to forward to be laid before the Hon'ble the Lieutenant-Governor, the accompanying draft of a Circular letter and Form of Abstract of Salaries and Establishment, which I purpose issuing for the guidance of all Officers transmitting Bills to my Office for audit, and trust they will meet with His Honor's approval.

2. As I am most anxious to issue the Circular before the close of the month, I beg you will be kind enough to let me know the result by Telegraph, for I have arranged with the Government Press to have the needful done at once.

I have, &c.,

(Sd.) J. EEDDE,
Offg. Civil Auditor

CIRCULAR.

To

SIR,—I HAVE the honor to transmit for your information and guidance the accompanying Form of Abstract to be substituted for that now in use, commencing with the current month.

2. I trust it will be found clear, simple, and easy of introduction. It must however be distinctly understood that as my Audit Registers for 1860-61 have already been opened, no alteration is necessary in the entry of the details of Establishment in Monthly Abstracts which should shew the same amounts under the different headings as heretofore.

3. It will be observed that, in the case of Ministerial Officers, each individual's salary must be separately shewn under every heading up to Rupees 17, which is the lowest amount assessable, and what remains can be entered in a lump to complete the regular totals.

4. As duty can only be levied on the net amount of salary to be drawn by each individual, care must be taken to shew all deductions to be credited to Government in the body of the Abstract as well as under the heading "Particulars of deduction." In the case of leave of absence with substitute, their respective salaries must be separately entered, and assessment thereon also, as laid down in Section C., Rule 17.

5. With reference to the abatement of duty to be allowed in respect of the annual Premiums or sum paid for Life Insurance provided for in Section CXXXIV. of the Act, orders will be hereafter issued on the subject.

I have, &c.,
(Sd.) J. EEDDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE; }
N. W. P., ALLAHABAD, }
The 20th August 1860. }

Detail Abstract of Salaries and Establishment of the Collectorship of Zillah
August 1860.

for the month of

Name	Designation.	Salary with Deduction.	Monthly Salary.	DEDUCTION ON ACCOUNT OF INCOME TAX.		
				Imperial at 2 per cent.	Imperial at 3 per cent.	Local at 1 per cent.
A B	Collector and Magistrate	... 0 0 0	Rs. As. P. 2250 0 0	Rs. As. P. 2250 0 0	Rs. As. P. ...	Rs. As. P. ...
	On account of leave	... 0 0 0				
	Subscription to Funds	... 140 4 0	140 4 0			
			2103 12 0			
D	Deputy Collector and Joint Magistrate, 2nd Grade	700 0 0	700 0 0	... ...	63 1 0	21 0 0
	On account of leave	... 0 0 0				
	Subscription to Funds	... 50 8 0	50 8 0			
			610 8 0			
E	Assistant Collector and Magistrate, with power of Deputy Collector and Joint Magistrate	500 0 0	500 0 0	... ...	19 3 0	6 6 0
	On account of leave	... 0 0 0				
	Subscription to Funds	... 42 8 0	42 8 0			
			457 8 0			
H	Assistant Collector and Magistrate	400 0 0	400 0 0	... ...	13 11 0	4 9 0
	On account of leave	... 0 0 0				
	Subscription to Funds	... 35 0 0	35 0 0			
			365 0 0			
	Deputy Collector's salary	... 250 0 0	250 0 0	... ...	10 15 0	3 10 0
	Personal Allowance	... 60 0 0	60 0 0	300 0 0	9 0 0	3 0 0
					115 14 0	38 9 0
	ENGLISH OFFICE.					
	Head Clerk	... 120 0 0				
	2nd Datto	... 60 0 0				
	3rd Datto	... 35 0 0				
	1 Duftry	... 6 0 0		0 11 0		
			221 0 0	...	...	...
	PERSIAN OFFICE.					
	Sheristadar	... 60 0 0				
	Moonshie	... 45 0 0				
	9 Mohurirs drawing less than 17 Rupees per month	... 104 0 0				
			209 0 0	...	...	...
	ACCOUNTANT'S DEPARTMENT.					
	5 Mohurirs	... ...	65 0 0	...		...
	RECORD OFFICE.					
	Record-Keeper	... 30 0 0		0 9 0		...
	2nd Datto	... 30 0 0		0 9 0		...
	Mohurirs and Duftry	... 26 0 0		86 0 0	...	...
	NAZIRAT DEPARTMENT.					
	Nazir	... 25 0 0		0 8 0		...
	Jenudar and Peons	... 107 0 0		132 0 0	...	...
	DEPUTY COLLECTOR'S OFFICE.					
	1 Mohurirs	... ...	40 0 0	...	...	...
	HUZZOON TUNSEEL.					
	Tulseeldar	... 100 0 0				
	Subordinate Establishment and Stationery	... 139 0 0				
			239 0 0	...	...	...
	CHUNAR TUNSEEL.					
	Tulseeldar	... 100 0 0				
	Ditto	... 20 0 0		0 6 0		1 0 0
	Subordinate Establishment and Stationery	... 122 0 0		...	...	...
			242 0 0	...	...	...
	ROBERTS' GUNGE TUNSEEL.					
	Tulseeldar	... 100 0 0				
	Ditto	... 20 0 0		0 6 0		1 0 0
	Subordinate Establishment and Stationery	... 90 0 0		...	...	...
			210 0 0	...	...	...
			100 0 0	...	...	...
	TREASURY DEPARTMENT.					
	Treasurer	... 150 0 0				
	Naib Datto	... 20 0 0		0 6 0	4 8 0	1 8 0
	4 Mohurirs and 2 Turkhias	... 65 0 0		...	...	...
			225 0 0	...	...	...
	ABKAREE DEPARTMENT.					
	Peshkar of Abkaree	... 25 0 0		0 8 0		...
	Saving	... 1 0 0		26 0 0	...	...
	Total, Rupees	... ...	5054 0 0	5 13 0	21 14 0	7 4 0

COLLECTOR'S OFFICE;
Zillah, }
1860. }

E. E.,

Collector.

[2436]

Particulars of Deduction.

Deduct A. B.'s subscription to the Annuity Fund at 4 per cent.	... 90 0 0		
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.	... 56 4 0		
		146 4 0	
Deduct C. D.'s ditto to the Annuity Fund at 4 per cent.	... 28 0 0		
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.	... 17 8 0		
Ditto ditto to additional ditto at 2 per cent.	... 14 0 0		
		59 8 0	
Deduct E. F.'s ditto to the Annuity Fund at 4 per cent.	... 20 0 0		
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.	... 12 8 0		
Ditto ditto to additional ditto at 2 per cent.	... 10 0 0		
		42 8 0	
Deduct G. H.'s ditto to the Annuity Fund at 4 per cent.	... 16 0 0		
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.	... 10 0 0		
Ditto ditto to additional ditto at 2 per cent.	... 8 0 0		
Ditto ditto for a Daughter at 4 per cent.	... 1 0 0		
		35 0 0	
		1 0 0	
		284 0 0	
Savings in Akkaree Establishments			

Deductions on account of Income Tax.

	Imperial at 2 per cent.	Imperial at 2 per cent.	Local at 1 per cent.
Officers ...	0 0 0	115 14 0	38 9 0
Establishment ...	5 13 0	21 14 0	7 4 0
	5 13 0	137 12 0	45 13 0
Total Deductions, Rupees	...	...	473 10 0

Service Message by Electric Telegraph.

From Nynce Tal,
From Secretary to the Government, N. W. Provinces.

To Allahabad,
To Officiating Civil Auditor, N. W. Provinces.

Your Draft of a Circular letter and Form of Abstract of Salaries and Establishment which you propose to issue for the guidance of all Officers transmitting Bill to your Office for audit have been approved by His Honor.

Sd.) J. D. SANDFORD,
Offg. Under-Secy. to Govt., N. W. P.

No. 1083A.

FROM G. COUPER, Esq.,
Secy. to the Govt., N. W. P.,

To J. EDE, Esq.,
Offg. Civil Auditor, N. W. P.
Dated Nynce Tal, the 25th August 1860.

REVENUE.

SIR.—THE Telegram which was despatched yesterday, concerning the proposed Circular letter, is suspended in view of your letter No. 129, dated 20th instant, until you receive orders as submitted with letter No. 129, dated the 20th instant, had been revoked by another message, of which copy is given in the margin.

On a close examination of the Form of Abstract which you desire to prescribe, it is apparent that the effect thereof will be to throw upon all Heads of Offices or their Establishments the labor of calculating the Income Tax upon all salaries which may be liable to the duty under Act XXXII. of 1860.

The duty of assessing the salaries of all public Officers payable out of the Government Revenue has been assigned to you as an Ex-officio Auditor under Section XXVII. of the Act, and the duty you must perform. The Lieutenant-Governor cannot allow it to be thrown upon those, who are not required by the Law either to compute the duties or to assess them, and among whom are included the Collectors, whose functions in connection with the Act are onerous enough without any super-addition.

You must amend your proposed Form of Abstract accordingly.

I have, &c.,
(Sd.) G. COUPER.
Secy. to the Govt., N. W. P.

No. 139 of 1860.

FROM J. EDE, Esq.,
Offg. Civil Auditor of the N. W. P.,
To G. COUPER, Esq.,
Secy. to the Govt., N. W. P.,
Dated, Allahabad, the 29th August 1860.

REVENUE DEPARTMENT.

SIR.—I HAVE the honor to acknowledge receipt this day, of your letter No. 1083A. of the 25th

instant, and in reply to inform you that, owing to the carelessness of the Telegraph Office, a mistake has occurred in the publication of my Circular and Form of Abstract in the *Government Gazette* of yesterday's date.

2. I beg to observe that your two Telegrams on the subject reached me *together* at 3 p. m., on the 23th instant, and I was, at a loss to decide whether the one of approval or that of suspension was to be considered as the final order, although the latter bore a prior number to the former.

3. To remove, however, all doubt I wrote to the Officer in charge of the Telegraph Office at once, forwarding the documents in question, and was informed by him in reply that the Telegram to suspend issue was despatched from your Office on the 23rd, and the other of approval on the 24th instant, the date and hour being at the same time inserted in both Telegrams when returned. This satisfied me, and I issued the order for the insertion of my Circular and Form of Abstract in the *Government Gazette*.

4. For His Honor's satisfaction the two Telegrams and Note from the Officer in charge of the Telegraph Office are enclosed, and I shall now wait further instructions before moving again in the matter, although I may mention that, as all Officers are not supplied with the Gazette, I have also had the Circular and Form of Abstract printed for circulation.

5. In conclusion I beg respectfully to observe that the Bengal Civil Auditor has published in the *Calcutta Gazette* an entire new Form of Abstract dated 15th instant, and Officers are required to submit their monthly Pay Abstracts for audit accordingly, with the amounts of Income Tax leviable from each individual, properly filled in.

I have, &c.,
(Sd) J. EDE,
Offg. Civil Auditor.

No. 63A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.
To J. EDE, Esq.,
Offg. Civil Auditor of the N. W. P.
Date, Nynce Tal, the 3rd October 1860.

REVENUE.

SIR,—Your letter No. 139, dated the 20th August 1860, has been laid before the Lieutenant-Governor.

2. The mistake of the Telegraph Office, by which my Message, approving of the Circular proposed in your letter No. 129, dated 20th August 1860, was despatched subsequently to that desiring you to suspend its issue, is much to be regretted. At the same time it appears to the Lieutenant-Governor that you should not, in the uncertainty which existed, have proceeded to issue your Circular until you had received the communication which you were expressly told, in the Message suspending its issue, to expect. You had no right to assume that "the orders by post," which were promised, would not reach you in due course.

3. The Lieutenant-Governor still holds the opinion expressed in my letter No. 1083A., dated the 25th August. The Law imposes upon you, as Ex-officio Assessor, the duty of assessing the Income Tax upon all salaries, stipends, &c., payable from the State Revenues at the time of audit. By your unauthorized instructions, the labor of computing the duties is laid upon Officers who are not

Assessors under the Act, and many of whom are charged with the anxious and onerous duty of executing the general provisions of the Act. Your Office, although on your representation it has been strengthened for this very purpose by the appointment of four Calculators, is relieved of its proper duty at the expense of others infinitely more burdened.

4. The Lieutenant-Governor is even inclined to doubt the legality of the course which you have prescribed. Neither a Judge nor a Collector, nor any other Officer, except the Civil Auditor, is authorized by Act XXXII, of 1860 either to compute or to assess the duties chargeable on Civil salaries and stipends payable from the public Revenue after audit, and this, of course, if the Lieutenant-Governor's construction of the Law be correct, is an objection more serious even than that above described.

5. But as your Circular has been in force for some time, and as the Civil Auditor in Bengal, who is not under the Lieutenant-Governor's authority, has sent out a similar Circular, His Honor will not call upon you at once to withdraw it. He prefers that the point of Law should be judged by the supreme authority.

6. Under general instructions received from the Government of India, copies of this correspondence will be forwarded to the Financial Department, whose instructions will be awaited.

7. The Lieutenant-Governor must, however, add that, if the rule prescribed by your Circular should be maintained, he will feel it incumbent upon him to remove two at least, if not the whole, of the Calculators, whose entertainment has been sanctioned on your application.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

No. 10510.

FROM C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India.

To THE SECY. TO THE GOVT. OF THE N. W. P.
D. L. T. WILLIAM, the 15th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your letter No. 61A., dated the 3rd instant, with copy of the correspondence therein enclosed, soliciting the instructions of this Government on the opinion expressed by the Lieutenant-Governor in the correspondence alluded to, as to the illegality of any other Officer, than the Civil Auditor, computing or assessing the duties chargeable, under Act XXXII, of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

2. The question of illegality alluded to has, the Governor General in Council observes, arisen in connection with the issue by the Officiating Civil Auditor, North-Western Provinces, of a Circular letter and Form of Abstract of Salaries and Establishment for the guidance of all Officers transmitting Bills to his Office for audit, under which Form it is necessary for those Officers to compute the duties on salaries to be assessed under the Income Tax Act.

3. In reply His Excellency in Council directs me to observe that he cannot think that the mere preparation, by a Collector or other Officer, of a Salary Bill in the Form prescribed by the Auditor can possibly involve any illegality. Any Officer,

His Excellency in Council conceives, is at liberty, as far as the Law is concerned, to prepare his Bill in any form he chooses. The simple question seems to be whether the arrangement prescribed by the Auditor facilitates business, and His Excellency in Council is inclined to think that it does. The work is done by the Clerks in the Local Offices at the cost of perhaps half a minute or a minute a day on an average. It gives no trouble to the Heads of those Offices, and if, as supposed by the Lieutenant-Governor, and as in His Excellency in Council's opinion is probable, the practice will enable the Auditor to dispense with the services of two Calculators, the advantage to Government from allowing the practice to continue is obvious.

4. A copy of this letter has been sent to the Officiating Civil Auditor, North-Western Provinces, for his information.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be sent to the Officiating Civil Auditors, North-Western Provinces for information.

No. 10023.

FROM COMMANDER J. RENNIE, C. B.,
Superintendent of Marine,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 12th October 1860.

SIR,—With reference to the Notification No. 79, published on the 12th ultimo, in the *Calcutta Gazette*, I have the honor to request that you will have the goodness to inform me, whether the cases indicated below are liable to deductions on account of the Income Tax, under the provisions of Act XXXII. of 1860.

2. Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, it may be for ten, fifteen, or twenty days in the month, or two or three or more months in the year, yet whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount liable to the Tax, viz., Rupees 16-10-8, but whose Income being necessarily fluctuating, may fall short of 200 Rupees a year, and as this latter cannot be ascertained until the year is completed, I would solicit instructions as to whether these extra Laborers and Artificers should have the Tax applied to their wages.

I have, &c.,
(Sd.) J. RENNIE,
Superintendent of Marine.

No. 10542.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE SUPERINTENDENT OF MARINE.

Dated, Fort William, the 15th October 1860.
FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your letter No. 10023, dated 12th instant, enquiring whether Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, and whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount viz., Rupees 16-10-8, are liable to the Income Tax.

2. In reply I am desired to inform you that it appears to His Excellency the Governor General in Council that they should be held liable in every case in which the monthly earnings may be in excess of Rupees 16-10-8, leaving them to apply for refund, if, at the end of the year, the total Income of any of them should fall short of 200 Rupees.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 149.

FROM H. D. SANDEMAN, Esq.,

Offg. Civil Auditor,

To C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,
Financial Dept.

Dated, Fort William, the 11th October 1860.

SIR,—I have the honor to request that you will have the goodness to inform me whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of Income Tax.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 10593.

FROM C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

TO THE OFFG. CIVIL AUDITOR.

Dated, Fort William, the 17th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your letter No. 119, dated 11th instant, enquiring whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of the Income Tax, and in reply to state that, if their duties are Police duties they will be exempt, but not, if employed to collect Tolls.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 85A.

FROM G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.,

To C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,
Financial Department.

Dated, Nynee Tal, the 9th October 1860.

REVENUE DEPARTMENT.

SIR,—UNDER the general instructions conveyed in your letter No. 1668, dated* 10th August, I am directed by Hon'ble the Lieutenant Governor to forward, for the information of His Excellency the Viceroy and Governor General in Council, the accompanying copy of a letter No. 129, dated 27th ultimo, from the Secretary to the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the one per Cent. Road Fund, Educational Fund, and the

like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

I have, &c.,
(Sd.) G. COUPER,
Secy. to Govt. of the N. W. P.

No. 129.

FROM W. H. LOWE, Esq.,
Secy. to the Sudder Board of Revenue,
North-Western Provinces,
To G. COUPER, Esq.,
Secy. to the Govt. of the N. W. Provinces.
Dated, Allahabad, the 27th September 1860.

SEPARATE REV. DEPT.

SIR,—The Collector of Ghazepore having present raised the question whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII., 1860, I am desired by the Sudder Board of Revenue to submit the following remarks on the subject, for the consideration and orders of His Honor the Lieutenant-Governor.

2. The cases of permanently and temporarily settled Districts will require separate consideration.

3. In the case of temporarily settled Districts, it is clear that the jumma alone, and not the jumma, plus the authorized cesses, is to be the basis of calculation under Section XCVII., Rule I.

4. In regard to permanently assessed Districts, the Board consider that, in determining the net Income derived from land, all authorized cesses and regular village expenses, including Putwarie's and Bulahur's fees and Chowkeedaree charges, where they exist, should be deducted from the rent in the same manner as the Revenue is deducted under Rule VI. of the same Section.

I have, &c.,
(Sd.) W. H. LOWE,
Secretary to the Sudder Board of Revenue.

No. 84A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.,
To W. H. LOWE, Esq.,
Secy. to the Sudder Board of Revenue,
North-Western Provinces.
Dated, Nynee Tal, the 9th October 1860.

REVENUE.

SIR,—I AM directed to acknowledge the receipt of your letter No. 129, dated the 27th ultimo, submitting for orders, a question raised by the Collector of Ghazepore, whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am to state that the Lieutenant-Governor concurs with the Board in thinking that Estates under a settlement liable to revision, the jumma alone, or, in the words of the Rule I. of

Section XCVII., the annual amount of Revenue payable to Government should be taken as the basis of calculation. The cesses referred to cannot be regarded as "Revenue payable to Government."

3. In regard to Estates permanently settled, and rent-free holdings, and such like, also it seems to His Honor quite clear that the duties chargeable should be assessed upon the net rent and profits derived from the land, after deducting all authorized cesses whether for Roads or Schools, and all proper village expenses, including Putwarie's and Bulahur's fees and Chowkeedaree's wages. These are paid from the rents or profits received or receivable from the land, and in the spirit of Clause I., Rule VI. of Section XCVII., they should be deducted in computing the duties.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

No. 10718.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE SECRETARY TO THE GOVERNMENT
OF THE N. W. P.
Dated, Fort William, the 22nd October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 85A., dated 9th instant, forwarding, for information, copy of a letter from the Secretary to the Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the one per Cent. Road Fund, Educational Fund and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am desired to inform you, that the Governor General in Council concurs in the views expressed by the Hon'ble the Lieutenant-Governor in your letter to the Board of Revenue No. 84A. of the 9th instant.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 3709.

FROM C. CURRIE, Esq.,
Offg. Secy. to the Chief Commr., Oudh,
TO THE Secy. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT,
Dated, Lucknow, the 18th October 1860.

REVENUE.

SIR,—I HAVE the honor by desire of the Chief Commissioner, to solicit the instructions of His Excellency the Governor General on the following points connected with the assessment of the Income Tax.

2. The Commissioner of Baiswarra has brought to the Chief Commissioner's notice that the Civil Auditor has deducted the Income Tax from the Grant-in-aid allowed by Government to the Talukdaree School at Pertabgurh. The Chief Commissioner observes, by the Government Resolution published in the *Calcutta Gazette*, that His Excellency has already decided that Grants-in-aid are not liable to the Income Tax. He infers therefore that the Income of the School, derived from the

voluntary subscriptions of Talookdars, is similarly exempted. He would, however, be glad of His Excellency's ruling on this point.

3. The Chief Commissioner also desires to be favored with an expression of His Excellency's opinion as to whether Road, Ferry, and other Local Funds are liable to the Tax under Act XXXII, 1860, and also whether individuals drawing salaries from those Funds and from School Funds are to be considered liable to assessment under Schedule 4, as holding public employments on salaries paid by the Government of India, or under Schedule 2, on account of the profits of their employment.

I have, &c.,

(Sd.) C. CURRIE,

Off. Secy. to the Chief Commr., Oudh.

No. 10776.

FROM C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

To THE OFFC. SECY. TO CHIEF COMM., OUDH.

Dated, Fort William, the 27th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of Mr. Officiating Secretary Currie's letter No 3709, dated 18th instant, and in reply to state that the Governor General in Council agrees with you in thinking that the Income of the Talookdaree School at Pertabgurh, derived from the voluntary subscriptions of Talookdars, may, like the Government Grants-in-aid allowed to that School, be exempted from assessment of Income Tax. His Excellency also thinks that Road, Ferry, and other Local Funds, should be exempted from the said Tax. He further considers that the salaries of individuals paid from those Funds or from School Funds are liable to assessment under Schedule 2. They cannot, he thinks, be looked upon as Civil salaries and allowances, within the meaning of Section XXVII. of the Act.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

ORDERED, that the above papers be published in the *Calcutta Gazette* for the information and guidance of all Officers concerned.

By Order of the Governor General in Council,

C HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 3616 of 1860.

FROM A. D. ROBERTSON, Esq.,

Acting Secy. to the Govt. of Bombay,

To W. GREY, Esq.,

Secy. to the Govt. of India.

Home Department.

Dated, Bombay, the 11th October 1860.

REVENUE DEPARTMENT.

SIR,—A REFERENCE was made to this Government on the 22nd ultimo by the Civil Auditor, requesting to be informed whether the Acting Military Auditor General, whom he consulted on the subject, was right in asserting that no part of the salary of an Officer in Police employ was subject to Income Tax, when, though his pay exceeded, in the aggregate that of a Captain of Infantry, it fell short, when certain allowances specially

exempted under the Act were deducted, of an Infantry Captain's pay.

2. The Civil Auditor was of opinion that this was not intended by the Act, but that if the total allowance of a Police Officer exceeded that of a Captain of Infantry, those integral portions thereof such as Horse allowance, &c., which were not taxable, should be exempted from taxation, and the balance held to be liable to Income Tax.

3. His Excellency in Council considered that the Acting Military Auditor General had taken the correct view of this question, and informed the Civil Auditor accordingly.

4. I am directed to report these proceedings, for the information of the Governor General in Council, with reference to paragraph 2 of your letter No. 1866, dated the 4th ultimo.

I have, &c.,

(Sd.) A. D. ROBERTSON,

Acting Secy. to Govt. of Bombay.

No. 2101.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) W. GREY,

Secy. to the Govt. of India.

HOME DEPARTMENT, }
The 24th October 1860. }

No. 112.

FINANCIAL DEPARTMENT

Fort William, the 6th November 1860.

THE Governor General in Council considers that the view taken by the Bombay Civil Auditor is correct. The practice observed in Bengal, in regard to the Tentage of Military Officers, whose total allowances are in excess of Rupees 415-6 but which allowance, if Tentage were deducted, would be below that sum, is as follows :—

In the case of a Captain of Foot Artillery a deduction is first made of the exempted items and then the Income Tax is assessed thus :—

Pay and Allowances	... 433 10 0
Deduct, Tentage exempted	... 75 0 0
	—
Subject to Tax,	... 358 10 0
At 1 per Cent.	3 9 0
At 3 " "	10 11 0
	14 4 0
Balance...	344 6 0

This practice being in accordance with the Law, His Excellency in Council directs that it be generally followed, and that the case of the Police Officer at Bombay be decided accordingly.

COPY sent to the Home Department, with reference to Endorsement No. 2101, dated 24th ultimo, for communication to the Government of Bombay; the original paper received from that Department being returned.

Copy also published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 1928.

FROM J. D. BOURDILLON, Esq.,
Secy. to the Govt. of Fort St. George,
 To W. GREY, Esq.,
Secy. to the Govt. of India,
Home Department.

Dated, Fort St. George, the 22nd October 1860.

SIR,—In continuation of my letter of the 4th instant, No. 1793, I am directed to forward, for the orders of the Government of India, a letter^x from the Secretary to • Dated 8th October 1860 the Madras Widows' and Orphans' Fund, praying that the Fund may be exempted from the payment of the Income Tax, under Section CXXXIII. of Act XXXII. of 1860.

2. The case is similar to those brought to notice in my letter above quoted, but on further consideration this Government doubts whether such cases do in reality fall within the terms of Clause 133 of the Act. Associations to provide for Members, or for Widows and Children of Members, do not properly come within the meaning of the term "a charity," nor can they be styled "public." This Government, therefore, request to be favored with the instructions of the Supreme Government on the subject.

I have, &c.,
 (Sd.) J. D. BOURDILLON,
Secy. to Govt. of Fort St. George.

—
No. 2423.

FORWARDED to the Financial Department, in continuation of the Endorsement No. 2319, dated 17th October 1860.

By Order, &c.,
 (Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT, }
 The 1st November 1860. }

—
No. 113.

FINANCIAL DEPARTMENT.

Fort William, the 7th November 1860.

THE Governor General in Council is of opinion that the Madras Widows and Orphans' Fund may, like the other Funds referred to by the Government of Madras, fairly be exempted from the payment of Income Tax.

COPY forwarded to the Home Department, with reference to Endorsement No. 2423, dated 1st instant, for communication to the Government of Madras, the original enclosures being returned.

COPY of the foregoing be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
 (Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 86 of 1860.

FROM H. L. ANDERSON, Esq.,
Chief Secy. to the Govt. of Bombay,
 TO THE SECY. TO THE GOVT. OF INDIA,
FOREIGN DEPARTMENT.

Dated Bombay Castle, the 19th Sept. 1860.

POLITICAL DEPARTMENT.

SIR,—In consequence of a reference from the Military Auditor General at this Presidency, that Officer has been informed that the salaries of Government servants at Aden should not be exempted from the payment of Income Tax, they being derived from the Revenues of India.

2. With regard to other Incomes at Aden, His Excellency the Governor in Council is of opinion that they should be exempted from the payment of the Tax; but I am desired to refer the question for the decision of the Government of India.

I have, &c.,
 (Sd.) H. L. ANDERSON,
Chief Secy. to the Govt. of Bombay.

—
No. 4555.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
 (Sd.) C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT, }
 The 2nd October 1860. }

—
No. 10212.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
 TO THE SOLICITOR TO GOVERNMENT.

Dated Fort William, the 8th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM desired to forward to you in original, a letter from the Chief Secretary to the Government of Bombay, No. 86, dated the 19th ultimo, referring, for decision, the question as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

2. It will be observed that, under Schedule 2 of Act XXXII. of 1860, Income Tax is leviable "for and in respect of the several profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere"; that, by Rule 2 of Section CCXLVIII. of the Act, the word "India" is defined to mean "the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic. Cap. 106," and that by Section I of Cap. 106, "India" is said to mean the Territories then in possession of the *East India Company*, or which might under that Cap. become vested in Her Majesty by virtue of the Company's rights.

3. Under these circumstances, the Governor General in Council is of opinion that Aden must be held to be comprised in the term "India," and that therefore all Incomes at Aden will be subject to the provisions of the Income Tax Acts; but before issuing orders His Excellency in Council desires to be furnished with the opinion of the Advocate General on the question.

I have, &c.,
 (Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 388.

FROM R. F. STACK, Esq.,
Off. Solicitor to Government,
 To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 2nd Nov. 1860.

SIR,—With reference to your letter No. 10212, dated the 8th ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion, as to whether persons resident at Aden are subject to the Income Tax Act

2. The original enclosure of your letter is herewith returned.

I have, &c,
 (Sd.) R. F. STACK,
Off. Solicitor to Government.

OPINION.

I AM clearly of opinion that the Incomes and profits of persons resident at Aden, derived from any source mentioned in the Income Tax Act as subject to the duties thereby imposed, are subject to those duties. There can be no possible legal doubt, I think, that Aden is in India within the meaning of the Income Tax Act.

(Sd.) W. RITCHIE,
The 18th October 1860. Advocate General.

No. 114.

FINANCIAL DEPARTMENT.
Fort William, the 8th November 1860.

THE Governor General in Council agrees in the opinion expressed by the Advocate General, and desires that a copy of the Opinion be sent to the Government of Bombay, in reply to the enquiry made by that Government in their Secretary's letter No. 86, dated 19th September last, as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

ORDERED, that a copy of the above Resolution, together with a copy of the Advocate General's Opinion, be sent to the Foreign Department for information, and for communication to the Government of Bombay, with reference to Endorsement from that Department, No 4555, dated the 2nd ultimo.

ORDERED also, that a copy of the above be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
 (Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 2412.

Extract from the Proceedings of the Government of India, in the Home Department, Revenue, under date the 31st October 1860.

READ a letter from Messrs. Erskine and Co. dated the 22nd instant, enquiring, first, whether "excess of loss sustained under Rules of Schedule 1" may be deducted and set off against profits under Rules of Schedule 2 and vice versa; and representing, secondly, that the provisions of Section 97, Rule 6, Clause 1, press heavily on

those whose profits are derived from the tenure of lands, as no allowance is made for charges of collection; and submitting that a set-off of 10 per Cent. should be made in estimating the rents and profits contemplated in the above mentioned Rule.

The Governor General in Council observes that the first of the above two points is, to some extent, provided for by the new "General Statement of aggregate profits" which has been approved by Government as an optional return in cases in which the total annual profits are not less than 10,000 Rupees; but adverting to the shape in which the enquiry is put by Messrs. Erskine and Co., His Excellency in Council observes that it must be a very exceptional case in which there can be an excess of loss on landed property, such as could be taken into account in making a return to the Income Tax. The Tax, it must be remembered, is payable upon the actual profits received yearly from the land, whatever they may be, without any reference to the relation that they may bear to the price originally paid for the property.

With respect to the second point, His Excellency in Council observes that a reference has already been made regarding it to the Government of Bengal, and that on receipt of a reply from that Government it will be further considered.

ORDERED, that a copy of Messrs. Erskine and Co.'s letter, and of this Resolution, be forwarded to the Financial Department for further consideration and orders in regard to the first question asked.

(True Extract,)

(Sd.) W. GREY,
Secy. to the Govt. of India.

No. 115.

FINANCIAL DEPARTMENT.
Fort William, the 6th November 1860.

WITH reference to the first question put by Messrs. Erskine and Co., and the remarks made in the Home Department, the Governor General in Council observes that it is quite true that it must be a very exceptional case in which there can be an excess of loss on landed property, such as could be taken into account in making a return to the Income Tax: but still there may be such an excess loss on landed property consequent on bad seasons, desertion of ryots, &c., especially when lands are in actual process of reclamation from jungle, sea or marsh, and His Excellency in Council thinks that if it does occur, there can be no doubt that it should be deducted and set off against profits under the Rules of Schedule 2 and vice versa, the Income Tax not being intended to be paid on any sum beyond the actual profits of the year after deducting such losses.

It will be remembered, however, that in cases in which loss may arise in consequence merely of a bad investment in land, the deduction above referred to cannot be allowed.

COPY forwarded to the Home Department, with reference to Extract No. 2412, dated 31st ultimo, for communication to Messrs. Erskine and Co.

COPY of the above also published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
 C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 104 A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.,
 To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Nynee Tal, the 12th October 1860.

REVENUE DEPARTMENT.

Income Tax.

SIR,—WITH my letter No. 29A., dated 18th ultimo, were sent to you the papers noted in the margin, under the general instruction contained in a letter from the Government of India, in the Home Department, No. 1867, dated 4th September, that copies of all orders issued to Assessors under Act XXXII. of 1860, should be communicated to the Government of India.

2. I am now desired to forward copy of a letter No. 1292, dated 22nd ultimo, from the Controller and Auditor of Public Works Accounts, asking for a re-consideration of the ruling conveyed to him in my Office Memorandum No. 11A., dated 12th September.

3. The detailed information furnished in this letter as to the nature of the so-called temporary Establishments entertained by the Officers of the Department Public Works, and as to the modes of payment followed, throw a new light on the question.

4. Many of the Members of these Establishments appear to be almost as much permanent servants of the Government as if they were borne on the fixed and sanctioned Establishments of the Department, the salaries of some of these are payable, a portion after audit, and another portion *without* audit, and the consequence will be that described in Clause II. paragraph 4, of Mr. Marten's letter.

5. The Lieutenant-Governor is inclined to think that, in laying down that these persons should be assessed by the Collector under Rule 36 of Section XCVIII. of the Act, has fallen into error, not sufficiently bearing in mind that, though temporarily employed, they do hold an "employment of profit of a public nature," and are therefore subject to assessment under Rule 1 of Section C of Act XXXII. of 1860.

6. If this view be correct, it will become necessary to appoint all Executive Engineers, whether in the Department Public Works or in the Irrigation Department, the Superintendent of the Roorkee Work-shops, and all other Officers entrusted with the payment of salaries or wages *without* audit, to be Special Assessors under Section XXXI. of the Act, in the terms of the Notification from the Military Department, No. 966, dated the 28th September, and published in the *Calcutta Gazette* of the 29th instant. So empowered, the Officers in question would, acting under Rules 1 and 11, stop the sums assessed at the time of payment out of the salaries payable without audit to the Members of their temporary Establishments, and would, it is presumed, credit the amount so stopped in their accounts to the head of "Income Tax," or make a remittance of the same to the Collector of the District. But in those cases in which, as stated by Mr. Marten, a part of the salary is payable after audit, and a part payable without audit, some

further Rule will be requisite, and possibly it may be sufficient to direct that the Special Assessors, appointed as above, shall assess and stop the amount of the duties leviable on that portion of the salary which is payable without audit at the time of payment, and shall furnish the Controller and Auditor of Public Works Accounts with a note of such assessments in submitting for audit the Bills which exhibit that portion of the salary of such person which requires audit.

7. There are objections to this plan in the number of the Special Assessors, and in the awkward complication of the proposed arrangement, but while the practice described by Mr. Marten continues in the Department Public Works, the Lieutenant-Governor sees no other way of catching every person who is chargeable to the duties under the Act in respect of "employments of profit of a public nature," the salaries of which are payable partly with, and partly without audit.

8. It is noted that the Notification of the "XX." And all other Officers Military Department, rendering accounts and authorized to issue pay or allowance without the previous audit No. 966, dated 28th September, does not contain the words quoted in the margin from the Advocate General's opinion.

I have, &c.,

(Sd.) G. COUPER,

Secy. to the Govt. of the N. W. P.

—
 No. 1292.

FROM H. MARTEN, Esq.,

Controller and Auditor of Public Works

Accounts, N. W. P.,

To COLONEL A. CUNNINGHAM,

Secy. to the Govt., Public Works Dept.,

N. W. P., Nynee Tal.

Dated, Agra, the 22nd September 1860.

SIR,—I have the honor to acknowledge the receipt of your Docket No. 1167A., of the 18th instant, forwarding copy of the Hon'ble the Lieutenant-Governor's Order No. 11A., dated 12th September 1860, ruling that, as *Ex-officio Assessor* of salaries in the Department Public Works, I have no concern with persons temporarily employed, whose pay is charged over the Works upon which they are employed and paid without my audit.

2. To adopt this order at once and rescind the instructions contained in my Circular No. 4, dated 3rd August 1860, would relieve this Office and the Department generally of some trouble. some work; but as I have reason to think that the question has not been laid before you in all its bearings, and that some important points involved in the temporary (so called) Establishment of this Department have been overlooked, I hesitate to act until this reference has undergone consideration.

3. I would, therefore, respectfully bring to your notice the nature of the Establishments paid by this Department without being in the first instance audited by me:—

I. Extra Establishment sanctioned for temporary periods and charged either over the Works or as a contingent expense.

English Writers and Accountants.
Persian ditto ditto.

Draftsmen Surveyors.

II. Works Establishment sanctioned with Estimates, or separately, or not at all, to assist in account-keeping and supervising, all of which are charged over the Works in proportion to the expenditure monthly.

English Writers and Accountants.

Persian ditto ditto.

Native Agents in charge of Works.

Sub-Overseers.

Native Engineers.

Head Mistries.

Store-keepers.

Under both these heads there are salaries drawn which render the recipients liable to be taxed under Section 1. The employment is confessedly temporary, existing perhaps for three, six, nine, or twelve months, as the exigencies of the Department demand, often it is as permanent as if the men were drawn for in the Regular Monthly Bills. Under Section II., the employment is to all intents and purposes, in nearly every case, permanent, the salaries of the employees being charged direct to the work simply out of a desire to keep down to as low an amount as possible the cost of the permanent (so called) or Regular Establishment sanctioned by the State; and it, moreover, happens that by one moiety of salaries being charged to the Regular Establishment Bill, and the other moiety to Works, as is the case with some of the employees referred to in Section II., they would, under the Rule that only those whose salaries I audit should be taxed, escape altogether, although they are not only permanently employed, but are held on the graded lists of the Departmental Subordinates.

1. A reference to a few of the most prominent cases in point will render this clearer, *viz* :—

I. In the Roorkee Work-shops a Native Assistant is constantly employed on a high salary, whose duty it is to arrange for all raw material required, and whose salary, with those of the Establishments under him, are charged to, and increases the price to the State of the material collected. There are Native Engineers in charge of Steam Engines and Machines who receive high salaries, which are included in the expenses of those Machines, and their cost is cleared off by a rate being charged to all the work done for the use of motive power. There are also Native Foremen, whose pay is, in many instances, more than 20 Rupees per mensem, and whose cost is distributed over the work done. All of these have been permanently employed for years, and will be so while the present system lasts.

II. In the Irrigation Department there is a regular class of servants whose pay is charged under sanction, in moieties, to the State and to the Rajbhus. These are now nearly all recognized servants of the State, and are on the graded lists of Sub-Overseers. In the Regular Establishment Bill I see and audit but half what they receive, and if this half is below Rupees 17-8 they would, under the Rule, now ordered, escape altogether. There are others whose whole pay is charged direct to the Works they are employed upon, and are only seen by me when the work accounts reach me, but who are equally as permanently attached to the Division.

III. In the Public Works Proper there are isolated situations, such as people in charge of

Bridges of Boats who are essentially permanent servants, but whose pay is charged to the Works and paid before it is audited by me.

IV. In all cases the Writers, Accountants, Head Mistries, and Store-keepers are virtually permanent servants although not styled so, for, when an Executive Engineer has trained a set of men to understand the kind of work to be done, he does not part with them from fluctuations in the value of the work done. They are still retained, the only difference being that, as the work done under them is heavy or light, the percentage of their cost is more or less. I do not mean to say that this Work Establishment is never decreased by a reduced measure of working. It is often so, but the reductions take place in those servants whose salaries take them without the pale of the Income Tax, and are of an order whose services can be dispensed with without inconvenience.

5. Such being the circumstances of the Establishments which are paid previous to my audit, it appears to me very questionable whether they come within the grasp of the Collector, and I am more inclined to think that the spirit and letter of the Act dictate the necessity for their being dealt with under Schedule IV., Rule 1., in Case I. Part X. of the Act says very distinctly that "every assessment in respect of every salary or payment made by Government to any public Officer shall in cases requiring audit, be made at the time of audit, and in all other cases at the time of payment;" and Rule 2 and the Sections of the same detailing the class of public Officers, Offices and employments chargeable under Schedule IV. certainly lead to the inference that the framers of the Act saw the convenience of relieving the Collectors of gathering Tax from those whose Incomes were derived directly from the State and paid by its Subordinates.

Even if the employments in question were less temporary than they are in reality, it would still be advisable that the payer of the salary earned, when such salary goes out of the State Funds, should be responsible for collecting the Tax. It hardly ever happens that Natives employed under Government earn their Incomes at the place where their houses or families are permanently located, and when so separated from their homes the allurement of a few Rupees extra elsewhere, the nature of their employment being temporary, would render their movements from one place to another so frequent, that it would be difficult for any District Assessor to catch hold of them. It should be borne in mind also that, except when in the employment of Government, this class of people have but few chances of earning Incomes that would render them liable to be taxed.

7. And as regard Artizans who have shops in fixed localities, it is seldom the owner of the shop would leave his place of business for temporary employment. It would be more to his advantage in undertaking work such as I believe Captain Peile referred to, to fix the sum for which he would do such work, and I am confident that such is the general practice, except when, as by taking a situation in an Institution like the Roorkee Work-shops, a man may return after a year or two with an improved knowledge of the method of working. But the taking of temporary employment by owners of established business is, and will never be general, it is now exceptional, for they are not the class of people who hold the Head Mistrieship in the

Department; at all events these exceptional cases should not be made the rule under which others of a more important character are to be dealt with.

8. I would respectfully solicit, therefore, a reconsideration of the question, and that either my original instructions be permitted to stand, or that a new Rule be introduced that Executive Engineers, Superintendents, &c., who pay salaries whose amounts render them taxable, but which are not subject to my audit before payment, be bound to send in a return of such individuals, and the amounts they have received, to the Collector or Assessor of the place or District. This expedient would, however, be but of little avail, where the occupations were really temporary, for the individual would turn his back on the place or District as soon as he was paid and before the Collector would be able to arrange for the realization of his demand.

I have, &c.,

(Sd.) H. MARTEN,
*Controller and Auditor of Public Works
Accounts, N. W. P.*

—
No. 1651A.

PUBLIC WORKS DEPARTMENT, N. W. P.

Dated Agra, the 3rd October 1860.

TRANSFERRED to the Financial (Income Tax) Department for disposal.

By Order, &c.,

(Sd.) A. CUNNINGHAM, Colonel,
*Secy. to the Govt., N. W. P.,
Public Works Department.*

—
No. 11119.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE SECY. TO THE GOVT. OF THE N. W. P.
Dated, Fort William, the 7th November 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 104A., dated the 12th ultimo, with its enclosure, on the subject of the assessment of Income Tax upon the salaries of persons temporarily employed in the Department of Public Works, whose pay is charged over the Works upon

which they are employed and paid without any audit.

2. In reply I am desired to inform you that, under the circumstances stated in your letter, and in that of the Controller and Auditor of Public Works Accounts, North-Western Provinces, dated the 22nd September 1860, the Governor General in Council does not see any alternative in the cases referred to, but to follow the course set forth in paragraphs 5 and 6 of your letter, to which you are directed to give effect, with the permission of the Lieutenant-Governor.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

—
No. 116.

COPY of the foregoing correspondence be published in the *Calcutta Gazette* for general information.

(Sd.) C. HUGH LUSHINGTON,
Secy to the Govt. of India.

FORT WILLIAM ;
Financial Department,
The 7th November 1860. }

—
No. 117.

The 10th November 1860.

NOTIFICATION.—*Appointment.*—The Governor General in Council is pleased to appoint Mr. J. Gibb to be Secretary to the Civil Finance Commission.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

—
No. 118.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 10th November 1860.

READ again paragraph 12 of Financial Resolution No. 5126, dated 4th December 1857, in which it was ruled "that no Officer shall be permitted to enter the General Department of Account under five years' standing."

RESOLUTION.—The Governor General in Council resolves that the above ruling be modified, and that Officers of three years' standing be permitted

to enter the General Department of Account on their passing the required examination.

ORDERED, that a copy of the above Resolution be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,
C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 13th November 1860.

No. 1122 of 1860.—The services of Lieutenant Colonel W. T. Hughes, of the 48th Regiment Native Infantry, Commandant of the 1st Regiment of Cavalry, Punjab Irregular Force, are temporarily placed at the disposal of the Foreign Department with effect from the 6th instant.

No. 1123 of 1860.—Under instructions from the Right Hon'ble the Secretary of State for India, His Excellency the Governor General of India in Council is pleased to direct that all Medical Officers who proceed to England in Medical charge of Troops shall, on arrival there, report themselves in person to the examining Physician at the India Office.

No. 1124 of 1860.—His Excellency the Governor General in Council is pleased to make the following promotions in the Warrant Grades:—

PUBLIC WORKS DEPARTMENT.

To be Deputy Commissaries.

From what date.

Assistant Commissary Edward Roorke ... } 1st November
Assistant Commissary John Brooke ... } 1860.

To be Assistant Commissaries.

Deputy Assistant Commissary Lieutenant James Finn, Veteran Establishment ... } 1st November
Deputy Assistant Commissary Edward Smith ... } 1860.
Deputy Assistant Commissary Lieutenant David Gair, Veteran Establishment ... }

To be permanent Deputy Assistant Commissaries.

Supernumerary Deputy Assistant Commissary Francis Rose ... }	1st November 1860.
Supernumerary Deputy Assistant Commissary William Smallman ... }	
Supernumerary Deputy Assistant Commissary Alexander O'Berne ... }	

No. 1125 of 1860.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant and Brevet Captain Robert Watthall Thomas Russell, of the 43rd Regiment Native Infantry ... } For two years, under the new Regulations.

No. 1126 of 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names:—

Private James Holloway, of the 5th European Regiment.	One Shilling per diem, payable in Europe.
Private John Cunningham, of the 5th European Regiment	One Shilling per diem, payable in Europe.
... } 1860.	... } in Europe.

No. 1127 of 1860.—Apothecary James B. Goff, of the Subordinate Medical Department, having been reported to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 1128 of 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed:—

No. 18.—Dated 31st October 1860.—Making the following appointments in succession of Force Order No. 17 of the 29th October 1866, which is hereby cancelled, consequent on the sanction accorded to a 2nd in Command for each of the Infantry Regiments of the Force.

Lieutenant T. E. L. Higginson, 2nd in Command of the 2nd Regiment of Infantry, with effect from the 29th instant.

Lieutenant W. Playfair to be Adjutant, in succession to Lieutenant Higginson.

No. 1129 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Assistant Surgeon T. Farquhar, M. D., to officiate as Garrison Assistant Surgeon of Fort William, during the absence, on sick leave to Europe, of Assistant Surgeon Duff, or until further orders.

No. 1130 of 1860.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of October 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information. And it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of death, cannot be attended to in this country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India:—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in the month of October 1860.

Date of Deposit	On whose Account.	Rank.	Corps.	General Number.	Date of Death.	Testate or Intestate.	How Disposed of.		
							Total Deposited.	Amount paid in India.	Amount remitted in England.
COMMISSIONED AND WARRANT OFFICERS.									
2nd	Martin Brydon Lamb, M.D.	Assistant Civil Surgeon	Derrah Dhoon	1860	21st June	Unknown	10 0 0	10 0 0	
12th	Ditto ditto	Ditto	Ditto	1860	21st June	Ditto	3625 9 7	3625 9 7	
"	Charles Grant Becher	Captain and Brevet Lieutenant Colonel	5th Euro. Light Cavalry.	1859	2nd April	Will	24 0 0	24 0 0	
"	Edward Cotgrave Parr Wiloughby	Lieutenant	10th Bombay N. I.	1860	15th Ditto	Intestate	4 11 0	4 14 0	4 14 0
"	Robert Robinson Harris	Captain	67th Regiment N. I.	1860	14th June	Testate	500 0 0	500 0 0	
"	William Lilley	Deputy Assistant Commissary	Army Commissariat Department	1860	28th May	Ditto	100 3 8	100 3 8	
16th	Henry Kirke	Captain and Brevet Major	12th Regiment N. I.	1857	19th June	Intestate	1010 3 11	1010 3 11	
"	Philip James Sanctuary	Captain	5th Lieutenant N. I.	1857	4th October	Ditto	492 8 0	492 8 0	
"	Richard Mecham	Ditto	Benjal Artillery	1858	3rd November	Ditto	3293 3 2	3293 3 2	
"	John Donovan	Lieutenant	Parrott Master, Soobathoo	1860	24th Ditto	Testate	5532 8 11	5532 8 11	
NON-COMMISSIONED OFFICERS AND SOLDIERS.									
1st	Alexander Arnott	1st Euro. Lt. Cavalry	792	1860	20th June	Unknown	35 4 6	35 4 6	
"	Charles Pearce	Lance Corporal	757	1860	15th August	Intestate	23 7 2	23 7 2	
"	Martin Cullimore	Sergeant	1st Euro. B.I. Fusiliers	1863	7th May	Ditto	216 8 0	216 8 0	
"	Peter Reilly	Private	3189	1860	14th June	Ditto	50 7 4	50 7 4	
"	Patrick Hourigan	Sergeant	2638	1860	29th May	Ditto	46 14 7	46 14 7	

On whose Account.	Rank.	Corps.	General Number	Date of Decease.	Testate or Intestate.	How Disposed of.		Remarks.
						Amount remitted in Rs.	Amount remitted in Rs.	
NON-COMMISSIONED OFFICERS AND SOLDIERS.—(Continued.)								
1st William Harris	Private	1st Euro. Bl. Fusiliers	3164	13th May	1860	Intestate	65 11 3	... Next of kin unknown.
Patrick Roche	Ditto	1st Bl. Fusiliers	3129	4th Ditto	1860	Ditto	54 2 4	... 64 2 4
2nd Robert Payne	Ditto	1st Bengal Light Cavalry	3039	26th April	1858	Ditto	7 13 7	7 13 7
Thomas Jackson	Ditto	25th L. R. I. R.	2576	25th June	1858	Ditto	6 7 11	6 7 11
William Baker	Ditto	9th M. I. V.	...	9th May	1858	Ditto	25 7 3	25 7 3
James Shaw	Ditto	19th D. R. I. R.	...	22nd June	1858	Ditto	13 13 6	13 13 6
William Williams	Ditto	27th April	3142	27th April	1858	Ditto	8 7 3	22 7 4
Thomas Clifford	Ditto	22nd D. R. I. R.	2493	22nd D. R. I. R.	1858	Ditto	6 0 11	6 0 11
Herbert Fox	Ditto	6 11 11	...	6 11 11	1858	Ditto	6 11 11	6 11 11
John Underhill	Ditto	5 7 9	3197	28th D. R. I. R.	1858	Intestate	338 1 5	338 1 5
Henry Smith	1st Euro. Bl. Fusiliers	1638	13th May	1858	Intestate	140 9 1	140 9 1	Re-transfer from London.
James Mith	3rd Bde. Horse Arty.	4118	10th June	1858	Ditto	8 3 3	8 3 3	Next of kin, Mother, Mrs. Eastgate, No 11, Allens' Place, Nelson Street, Sand Pits, Birmingham, England.
Thomas Murray	Bengal Light Cavalry	3155	21st April	1858	Ditto	8	8	... Next of kin unknown.
John Eastgate	Private	...	...	...	...	...	...	... Next of kin unknown.
2nd James Harold	Ditto	2nd Euro. L. R. I. R. Cavalry	986	17th April	1860	Ditto	29 1 0	... Next of kin, Sister, Jane Burton, No. 39, Charlotte St., Plumstead, Kent.
Charles Gaige	Corporal	3rd Bl. Euro. Cavalry	37	27th June	1860	Ditto	63 6 8	... Next of kin, Sarah Walters Stratton, near Herford.
William Stow	Gunner	2nd Tp. 1st B. E. H. Arty.	10760	31st July	1860	Ditto	118 6 2	... Next of kin, Brother, Joseph Moore, of the Parish of Douglas, and County of Cork, Ireland.
William Ellis	Bombadier	2nd Tp. 2nd Bde. H. Arty.	3239	25th June	1860	Ditto	57 9 10	... Next of kin, not known.
John Walters	Sergeant	3rd Co. 3rd Bn. Bl. Arty.	5730	24th August	1860	Ditto	100 12 8	... Next of kin, Father, Thomas Hall, Col. Serjeant, Her Majesty's 87th, Depot, Chansurah.
Robert Moore	Bombadier	2nd Co. 4th Bn. Bl. Arty.	6780	25th May	1860	Ditto	88 5 6	... 17th October 1860. Remitted by Bill on Hoogli, for payment to Father of the deceased.
10th William Windsor	Private	Bl. Euro. Light Cavalry	3394	23rd May	1855	Ditto	35 7 9	... 17th October 1860. Remitted by Bill on Hoogli, for payment to Father of the deceased.
12th Joseph Hall	Gunner	2nd Co. 5th Bn. Bl. Arty.	11218	4th September	1860	Ditto	77 7 6	... Next of kin unknown.
Adam Young	Sappers and Miners	535	11th July	1860	Ditto	52 2 0	... Next of kin unknown.	
Theodore Hodge Harper	Sergeant	Dept. Public Works	...	10th May	1859	Ditto	2 0 8	... 17th October 1860. Remitted by Bill on Madras, in part payment of a Government claim.
John Stewart	Ditto	Sappers and Miners	395	24th June	1860	Will	26 0 0	... Will in favor of his brother, James Stewart, Cane-worker, No. 7, Queen's Street, Glasgow, Scotland.
Edward Taylor	2nd Corporal	Ditto	544	22nd D. R. I. R.	Intestate	21 3 0	... Next of kin, Frederick Tyler, Esq., Marine, Chatham, ...	

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 273.

Fort William, the 13th November 1860

R. J. H. S. *Vol. 11.* — The services of Captain G. O. R. H. S., of Artillery, 11th Class, Executive Engineer, Rueppor Division, are placed at the disposal of the Military Department.

No. 271.

Appointments.—Probationary Assistant Overseer J. B. Clarke, attached to the Upper Assam Division of Public Works, is appointed permanently to the Department, as an Assistant Overseer, with effect from the 30th July 1860.

No. 275.

Khetternath Chatterjee, a passed Student of the 1st Department of the Thomason College of Civil Engineering at Roorkee is appointed a Probationary Assistant Engineer in the Public Works Department, and posted to the Irrigation Department, North-Western Provinces.

No. 276.

Promotion—Lieutenant H. Macsween, Probationary Assistant Engineer, Rohsleund Railway Survey, is promoted to the grade of Assistant Engineer of the 2nd Class.

No. 277.

Leave of Absence.—Leave of absence, from 1st to 22nd January 1859, is granted to Lieutenant D. Gurn, Probationary Assistant Engineer, 7th Division, Grand Trunk Road, in extension of the three months' preparatory leave granted to him in Notification No. 127, dated 8th October 1858.

C. H. DICKINS, *Captain,*
R. N. R. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5919.

APPOINTMENTS.—*The 1st November 1860.*—Lieutenant W. P. Davis, 10th Bengal Police Battalion, is vested with the powers of a Magistrate in the District of Rajmahal.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Rungpore.

Baboo Nobin Chunder Bhoomick.

Mr. T. H. Harper	Dept. Public Works	Ditto	30th August	15/0	113 15 6	113 15 0	17th October 1870. Reitted by Btl on Mysore, in full o' a Guernsey claim of Company's Rupees 163-3-0.
George Gordon Dempster	Sergeant		10th May	15/9	627 4 3	627 4 3	
Ordnance Department							Cds Rs 17,107 7 7

Fort William, General Treasury,
The 31st October 1860.

The 2nd November 1860
In Nuddea.

Baboo Benodebeharee D'v Chowtry.
" Rungolol Banerjee.
" Hurreemohun Mookerjee.

Mr. C. Fales to be Protector of Emigrants, and
Ex officio Assistant to the Master Attendant in
Calcutta.

The 5th November 1860.—Baboo Krishnopersaud
Ghose to be an Assessor and Deputy Collector,
under Act XXXII. of 1860, in Beerbhoor.

The 6th November 1860.—Mr. E. F. Radcliffe to
officiate as Commissioner of Revenue and Circuit
of the Chittagong Division.

Mr. E. Sindys to officiate as Civil and Sessions
Judge of Chittagong.

Mr. F. J. Alexander to officiate as Joint Magis-
trate and Deputy Collector of Patna.

Mr. A. T. Maclean to be a Joint Magistrate
and Deputy Collector of the Second Grade, and
to have charge of the Sub-Division of Buxar.

The following Deputy Magistrates and Deputy
Collectors are promoted, *i.e.* :—

To the 3rd Class.

✓ Mr. E. N. C. Briddon, Sonthal Pergunnahs.

To the 4th Class.

✓ Mr. C. W. Wilmot, Sonthal Pergunnahs.

To the 5th Class.

✓ Baboo Rameoomar Bose, Dacca.

" Dwarakanauth Dey, Nuddea.

" Peitaubnain Sing, Bood Bood.

Mr. H. R. Littlewood to be a Junior Sub-
Assistant in the 4th Division, Revenue Survey.

The 7th November 1860—Captain J. R. Pughe
to officiate as Aide-de-Camp and Private Secretary
on the Personal Staff of the Lieutenant-Governor,
in addition to his present duties.

Mr. E. E. Lewis to officiate as Joint Magistrate
and Deputy Collector of Nuddea.

Mr. D. J. McNeile to the charge of the Sub-
Division of Damorhooada.

Mr. H. C. Sutherland to officiate as Joint
Magistrate and Deputy Collector of Rajshahye.

Mr. W. R. Pogson, Deputy Magistrate and
Deputy Collector of Bokergunge, is transferred to
Hooghly, in which District he will exercise the
powers of a Covenanted Assistant to a Magistrate,
under Regulations XIII. of 1797 and IX. of 1862.
Mr. Pogson is also vested with the powers of a
Deputy Collector, under Regulation IX. of 1833,
in Nuddea.

Mr. E. T. Lingham, Deputy Magistrate and
Deputy Collector of Shahabad, is transferred to
Hooghly, in which District he will exercise the
full powers of a Magistrate.

Mr. J. A. Ricketts, Deputy Magistrate and
Deputy Collector of Madareepore, is transferred to
Bhaugulpore, in which District he will exercise the
special powers of an Assistant to a Magistrate,
described in Clause 3, Section II. Regulation
III. of 1821.

✓ Mr. E. B. Godfrey, Deputy Magistrate and De-
puty Collector, to the charge of the Sub-Division
of Madareepore, and to exercise the special powers
of an Assistant to a Magistrate, described in
Clause 3, Section II. Regulation III. of 1821, and
Section I. Act X. of 1854, in Dacca and Furreed-
pore.

✓ Baboo Ram Sunker Sein, Deputy Magistrate,
and Deputy Collector, to the charge of the Sub-
Division of Kishoregunge, and to exercise the full
powers of a Magistrate in Mymensingh.

This cancels the appointment of Mr. S. Nation,
notified in the *Gazette* of the 22nd August last.

✓ Moulay Abdool Julbar, Deputy Magistrate
and Deputy Collector, to the charge of the Sub-
Division of Bhowanigunge, and to exercise the
special powers of an Assistant to a Magistrate, de-
scribed in Clause 3, Section II. Regulation III. of
1821, and Section I. Act X. of 1854, in Rungpore,
Bogra, and Dinagepore.

Moulay Tasizuddin to be an Assessor and
Deputy Collector, under Act XXXII. of 1860, in
Baraset.

+ This cancels the appointment of Baboo Obhoy
Churn Bhose, notified in the *Gazette* of the 6th
ultimo.

Baboo Doodgapersaud Ghose to be Additional
Principal Sudder Ameen of Nuddea, Jessore, and
Rajshahye.

✓ Baboo Obhoy Churn Bhose, Deputy Magistrate
and Deputy Collector of Baraset, is transferred to
Bakergunge, in which District he will exercise the
full powers of a Magistrate.

✓ Baboo Isser Chunder Mitter, Deputy Magis-
trate and Deputy Collector, to the charge of the
Sub-Division of Cutwa, and to exercise the full
powers of a Magistrate in Nuddea, Burdwan, and
Beerbhoor.

✓ Mr. C. B. Pearson, Deputy Magistrate and
Deputy Collector, to the charge of the Sub-Division
of Govindpore, and to exercise the special
powers of an Assistant to a Magistrate, described
in Clause 3, Section II. Regulation III. of 1821,
and Section I. Act X. of 1854, in Maunbhoor.

The following Deputy Magistrates and Deputy
Collectors are promoted to the 5th Class :—

✓ Mr. H. M. Reily, Perozepore.

✓ Mr. E. T. Lingham, Hooghly.

✓ Baboo Bunkum Chunder } Nugwan,
Chatterjee, B. A. ... Kishoregunge.

" Ram Sunker Sein ... Hazareebagh.

✓ Mr. S. V. Hampton ... Champarun.

✓ Baboo Radlagobind Doses ... Tirhoot.

✓ Dinnonauth Adava ... Hooghly.

✓ Moulay Abdool Kurreem ... Mymensingh.

✓ Mr. E. B. Godfrey ... Madareepore.

LEAVE OF ABSENCE.—*The 7th November 1860.*—
Mr. N. S. Alexander, Assistant to the Magistrate
and Collector of Sarun, for fifteen months, on
Medical Certificate, under Clause 1, Section VI. of
the new revised Absentee Rules.

Captain R. T. Leigh, Junior Assistant to the
Commissioner of Ariaan, at Akyab, for two months,
under Section XII. of the new revised Absentee
Rules, making over charge of his Office to
Assistant Commissioner, Mr. J. C. Brown, who will
officiate as Junior Assistant during the absence of
Captain Leigh, or until further orders.

Mr. T. C. Trotter, Judge of Behar, for ten days,
under Section XII. of the new revised Absentee
Rules, in extension of the leave granted to him on
the 17th September last.

Lieutenant R. Stewart, Superintendent of
Cachar, to the end of the present month. To enable

him to rejoin his appointment, in extension of the leave granted to him on the 19th ultimo.

Baboo Monohur Mookerjee, Sub-Assistant Surgeon of the Pilgrim Hospital at Gva, for one month, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 31st August last.

Baboo Goonabhiram Burooth, Sub-Assistant Commissioner at Gowalparrah, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Kirteenauth Phookun, Sudder Ameen of Calcutta, for twelve days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—The 8th November 1860.—The services of Assistant Surgeon A. J. Dale, M. B., are placed at the disposal of the Government of Calcutta in the Military Department, from the date on which they were made over to this Government.

The 13th November 1860.—The services of Assistant Surgeon T. E. B. Brown, M. B., House Surgeon of the Medical College, Calcutta, are placed at the disposal of the Punjab Government.

1097.

NOTIFICATION.—The 7th November 1860.—On the Report of the Board of Examiners, the following Assistants and Deputy Magistrates are declared to have passed the Examination prescribed in the Government Resolution of the 19th November 1851:—

By the 2nd or Higher Standard.

Mr. E. E. Lewis.

" W. Macpherson.

" A. T. Maclean.

" F. J. Alexander.

" H. L. Oliphant.

" C. B. Garrett.

" H. Beveridge.

" J. Monro.

" H. C. Sutherland.

" H. H. Metcalfe.

" H. M. Keily.

" E. T. Lingham.

Baboo Bunkim Chunder Chatterjee.

Ram Sunker Sein.

Mr. S. C. Hampton.

Moulavy Warris Ally.

Baboo Radhagobind Doss.

" Dinnonauth Adhya.

Moulavy Abdool Kureem.

Mr. E. B. Godfrey.

Moulavy Abdool Jubbar.

By the 1st or Lower Standard.

Mr. J. D. Onsley.

" E. H. Whinfield.

" H. H. D'Ovly.

" W. Wavell.

" J. P. K. Hewett.

" A. M. Macgregor.

Baboo Shama Churn Chatterjee.

" Gourdoss Bysack.

Mr. C. B. Pearson.

Lalla Faqueer Chund Lall.

Mr. O. S. Stack.

" G. Hosmer.

Moulavy Achrool Hoss.

Baboo Juggomohun Roy.

" Kooldeepnarain Sing.

Mr. G. C. Kilby.

Captain A. W. Pixley, Cantonment Joint Magistrate, Dum-Dum.

APPOINTMENTS.—The 7th November 1860.—The under-mentioned Deputy Magistrates have been severally vested with the full powers of a Magistrate in the Districts opposite to their names:—

Mr. H. H. Metcalfe, in Dacca.

" H. M. Reily, in Backergunge.

Baboo Bunkim Chunder Chatterjee, in Midnapore.

Mr. S. C. Hampton in Hazarebaugh and Maunbloom.

Moulavy Warris Ally, in Chumparun.

Baboo Radhagobind Doss, in Tirhoot.

The under-mentioned Assistants have been severally vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, and the powers of a Deputy Collector, under Act X. of 1859, in the Districts opposite to their names:—

Mr. J. D. Onsley, in Burdwan.

" E. H. Whinfield, in Behar.

" H. H. D'Ovly, in Tirhoot.

" W. Wavell, in Cuttack.

" J. P. K. Hewett, in Baneorah.

" A. M. Macgregor, in Nuddea.

The under-mentioned Deputy Magistrates and Deputy Collectors have been severally vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, in the Districts opposite to their names:—

Baboo Shama Churn Chatterjee, in Monghyr.

Lalla Faqueer Chund Lall, in Tirhoot.

Mr. O. S. Stack, in Rajshahye.

" G. Hosmer, in Bhaugulpore.

Baboo Juggomohun Roy, in Cuttack.

" Kooldeepnarain Sing, in Sarun.

Mr. G. C. Kilby, in Noacolly.

The attention of Government Officers, and of the Public, is requested to the following Errata in the Tariff published in the *Gazette Extraordinary* dated November 9th, 1860:—

IMPORT.

C 28.—For "Corperas" read Copperas.

GUMS.—In the items 11 to 18 inclusive, omit "Mastic."

BRITISH AND FOREIGN PIECE GOODS.—For

"Prints" read Printers.

" Between the items 4 and 5, insert the heading "Bleached."

Twist.—Item 10. For "100" read 110.

EXPORT.

M 2.—Omit "Mustard Seed."

S 7.—For "Safee Matée" read Sajee Matée.

HIDES, SKINS, &c.—Omit item 5.

No. 1.—For "Goat Skins, Colored, Country," read Goat and Sheep Skins, Tanned, Country.

No. 2.—For "Lamp Skins, White," read Lamb Skins, Tanned.

W. S. SETON-KARE,

Off. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2752A.

Camp Moradabad, the 29th October 1860.

Syfoollah Khan, Deputy Collector and Deputy Magistrate in Mynpoory, is vested with the full powers of a Joint Magistrate, subject to the result of the ensuing Examination in April 1861.

No. 2753A.

The 30th October 1860.

The following Notification, No. 798, dated the 21st February 1857, is re-published for general information, and the attention of all Officers is hereby called to it: —

No. 798.

The 21st February 1857.

The Jawnd Neemuch District is to be henceforth designated the "Neemuch District," and the title of the Superintendent altered accordingly.

No. 2762A.

Assistant Surgeon D. W. Trimmell, of the Madras Medical Establishment, is appointed to be Civil Assistant Surgeon of Nursingpore, with effect from the 6th April 1860.

No. 2764A.

Mr. Cairns Anthony Daniell, Assistant to the Superintendent of Dehra Dhoon, is vested with the special powers of an Assistant Magistrate, under Clause 3, Section II, Regulation III, of 1821, subject to his passing the prescribed examination in April 1861.

REVENUE DEPARTMENT.

No. 172A.

The 29th October 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the Towns of Hoshungabad and Seonee respectively: —

Jankee Pershad, Deputy Collector, } In the Town of Hoshungabad.
Ali Hossein Khan, Moon-siff, } In the Town of Seonee.

No. 173A.

The following Officers of the Hoshungabad District are appointed Assessors, under Act XXXII. of 1860, in the Pergunnahs specified opposite to their names: —

Nisar Ahmed, Tehseeldar in the Hoshungabad Pergunnah.

Ameer Khan, Tehseeldar in the Seonee Pergunnah.

Kasimooddeen, Tehseeldar in the Burda Pergunnah.

Thakoordoss, Tehseeldar in the Nimawur Pergunnah.

No. 182A.

The following Tehseeldars are appointed to be Assessors, under Act XXXII. of 1860, in the District of Baitool: —

Kazee Villayet Hossein Khan, Tehseeldar of Baitool.
Mirza Abid Ally Beg, Tehseeldar of Mooltye.

No. 186A.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Jounpore, each in his own Tehseeldar Circle: —

Sheikh Peer Buksh, Tehseeldar of Jounpore.
Sheikh Sahib Ally " of Oonglee.
Pundit Kishen Narayan " of Ghisoeah.
Lalla Mukham Lall " of Murreeaboo.
Juginohun Sing " of Kerakut.

No. 187A.

Moulvee Dawar Buksh is appointed to be an Assessor, under Act XXXII. of 1860, in Shabgunj, in the Jounpore District.

No. 191A.

The 30th October 1860.

The following Officers in the District of Meerut are appointed to be Assessors, under Act XXXII. of 1860, within the limits of their respective Circles: —

Kurm Allee Khan, Tehseeldar of Ghazecabad.
Nasur Allee Khan, Tehseeldar of Bhagput.
Lishumbur Lahai, Tehseeldar of Haupper.
Mr. Fraser, Tehseeldar of Meerut.
Syud Tufuzzool Hoscen, Tehseeldar of Sirdhanah.

No. 192A.

Captain Wallace is appointed to be an Assessor, under Act XXXII. of 1860, in the Cantonment of Meerut.

No. 844.

Mr. Adam Anthony, Deputy Collector of Jounpore, is placed in charge of the Treasury at that Station.

No. 845.

The under-mentioned Officers are appointed Ex-Officio Assessors, under Act XXXII. of 1860, in the Etawah District: —

Munohur Lall, Tehseeldar of Etawah.
Zoolfiquar Ally Khan " Bhurtna.
Nargin Doss " Dulelnugur.
Gobin Pershad " Bidhoona.
Banee Pershad " Phuppoond.

No. 193A.

The 31st October 1860.

Mohmash Hurbans Bhatay and Baboo Ashoo-tosh Deb are appointed to be Assessors, under Act XXXII. of 1860, within the Town of Furukabad and the Tehseelie of Mohomedabad.

No. 199A.

The following Tehseeldars of the District of Farrukhabad are appointed to be Assessors within the Circles specified to their respective names :—

Ram Narain	in the Tehseel of Kunouj.
Namooddeen	Chibramow.
Fuzl Ahmed	Imrutpore.
Kishen Lall	Kaengunj.
Anayutoollah	Tirwa.

No. 200A.

Captain Carnegie, Cantonment Joint Magistrate of Farrukhabad, is appointed to be an Assessor, under Act XXXII of 1860, within the limits of the Cantonment at that Station.

No. 573.

The 3rd November 1860.

Leave of absence for six months, under Section V of the Uncovenanted Absentee Rules, is granted to Mr. J. L. Thornton, Deputy Collector of Hoshungabad.

GENERAL DEPARTMENT.

No. 1205A.

The 29th October 1860.

The Reverend C. A. L. Whyte is appointed to be Chaplain of Banda, with effect from the 15th instant.

No. 1210A.

The Reverend G. T. Robinson is appointed to be Chaplain of Benares, *vice* Reverend E. W. Tarleton, deceased.

No. 1216A.

The 30th October 1860.

Captain Clarke, Deputy Commissary of Ordnance at Ajmere, is appointed to be a Member of the Local Committee of Public Instruction at that Station.

No. 1219A.

Doctor Murray, M. D., Officiating Civil Surgeon of Ajmere, is appointed to be a Member of the Local Committee of Public Instruction at that Station.

FINANCIAL DEPARTMENT.

No. 2529.

The 20th October 1860.

The following Resolution by His Excellency the Viceroy in Council, in the Financial Department, is published for the information of all Officers attached to the Government of the North-Western Provinces :—

No. 9664.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 4th September 1860.

Read the following papers on the subject of sending Duplicates of Contingent Bills to the Civil Auditor's Office :—

Endorsement from the Home Department, No. 1536, dated 18th July, with enclosures.

Telegram from the Bombay Civil Auditor, dated 25th idem.

Letter from the Bombay Civil Auditor, No. 590, dated 9th idem.

Letter from Government of Bombay, No. 546, dated 14th idem.

Report from Officiating Civil Auditor, Fort William, dated 3rd ultimo.

Letter from Civil Auditor, Bombay, No. 741A., dated 24th July.

Resolution.—It appears that the Bombay Civil Auditor has issued a Circular, dated 11th June 1860, directing, with a view to save trouble, that all Contingent Bills should be sent to his Office in duplicate.

2. The Bengal Civil Auditor, on the other hand, has, with the same object in view, issued a Circular dated the 23rd June 1860, requesting that Bills should never be submitted in duplicate.

3. The Director General of the Post Office in India, in submitting these Circulars for the consideration of Government, expresses his opinion in favor of the Bengal Auditor's plan. The Bombay Government is also in favor of that plan, and is strongly opposed to the one proposed by the Bombay Auditor.

4. Upon the grounds urged by the Officers concerned, in support of their respective plans, the Governor General in Council considers that the course proposed by Mr Sandeman, the Bengal Auditor, is the best, and he accordingly directs that it be adopted, as a general rule, in all the Civil Audit Offices in India.

5. In respect to the arguments urged by the Bombay Auditor that every Collector now keeps a regular Register, as well as a duplicate copy of Contingent Bills, His Excellency in Council remarks that there is no necessity for this duplication of work; that if the Register is sufficient for all purposes, the keeping of duplicates, either in the Collectorates or in the Audit Offices, should be dispensed with, and that, whenever a reference to the Contingent Bill is required, the Accountant General can afford the necessary information.

6. As regards the solicitation of the Bombay Auditor, that, in deciding on the present case, this Government will issue orders prohibiting the interference of the Local Governments in the internal arrangements connected with the Audit Offices, such as the mode of drawing up and preferring Bills, &c, the Governor General in Council is pleased to comply with that solicitation so far as to request the several Local Governments to abstain from interfering with the *internal* arrangements of the Audit Offices in the several Presidencies. But he deems it necessary that the Auditors, before introducing any radical changes in respect to the Returns demanded from District Officers, should forward any proposals they may wish to make to the Local Governments, for submission with their remarks to this Department.

By Order, &c.,

(Sd.) G. COOPER,

Secy. to Govt., N. W. P.

No. 787 OF 1860.

GENERAL DEPARTMENT.

Dated Allahabad, the 8th November 1860.

Notification.—Privilege leave of absence, for thirty days, is granted to Captain M. J. Vibart, Inspector of the Kumaon Circle in the Department of Public Instruction, from the date on which he may avail himself of the same.

(Sd.) A. M. MONTEATH,

Offg. Asst. Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. J. R. Guldisbury, Extra Assistant Commissioner in the Sirsa District, has obtained two months' leave on private affairs, subject to the Rules in force regarding leave to Uncovenanted Servants, with effect from such date as he may avail himself of the same.

Captain S. F. Graham, Deputy Commissioner, Thanesur, has obtained ten days' leave, under Section XII. of the Civil Service Absentee Rules, with effect from such date as he may avail himself of the same.

Rae Gopal Sahai, Extra Assistant Commissioner, Hoshvapore, has obtained one month's leave, under Section VII. of the Uncovenanted Leave Rules, with effect from such date as he may avail himself of the same.

Mr. J. B. Craigie, late Assistant Commissioner, Goojianwalla, obtained eight weeks' leave of absence from the 2nd February 1860, the date on which he left the District, to enable him to proceed to Bombay, preparatory to availing himself of the six months' leave granted in *Punjab Gazette* of the 11th January last.

Appointments.—The Hon'ble the Lieutenant-Governor is pleased to make the following appointments, dated 31st October 1860, in the Lahore Medical College:—

Assistant Surgeon J. B. Scriven to be Principal and Professor of Surgery, with effect from the 10th instant.

Doctor C. M. Smith, Civil Surgeon, Lahore, to be Professor of Medicine, from the same date, in addition to his other duties.

Ram Churn Bose, Sub-Assistant Surgeon, Lahore, to be Resident House Surgeon.

Raheem Khan, Sub-Assistant Surgeon, Shahpore, to be Superintendent of the Hindostan Class. Raheem Khan will continue at Shahpore until relieved.

Mr. Apothecary R. W. Harrison to be Apothecary.

Koorshed Hussein is appointed a Sub-Overseer in the Public Works Department, in the room of Sumboo Nauth, dismissed, and is posted to the 7th Division, Grand Trunk Road

Transfer.—Lieutenant R. G. Sandeman, Assistant Commissioner, from the Mooltan to the Jhelum District.

Powers.—Mr. H. G. Painter, Assistant Commissioner, is vested with the full powers of a Magistrate and Collector.

Erratum.—In Punjab Government Order No. 2288, dated 5th September 1860, published in *Punjab Gazette* of that date, granting thirty days' privilege leave to Captain Bean, Cantonment Joint Magistrate of Rawul Pind, for "10th August" read 10th September.

R. H. DAVIES,
Secy. to Govt., Punjab.

DATED LAHORE, THE 31ST OCTOBER 1860.

No. 424.—Lieutenant W. W. Boddam, Lieutenant of Police, Jhujjur, is transferred to the Lahore Division Police, with effect from the date of his departure from the former Station.

No. 425.—The Bunnoo Station Order, dated 20th October 1860, by Lieutenant Colonel G. W. G. Green, c. b., Commanding, appointing Assistant Surgeon H. Thom, m. d., 5th Punjab Cavalry, to the Medical charge of the Jail Dispensary, Civil Establishments, and Artillery at that Station, consequent on the appointment of Assistant Surgeon G. Farrel, f. r. c. s., to the 2nd Punjab Cavalry at Kohat, is confirmed.

No. 427.—The Regimental Order, dated 12th October 1860, by Lieutenant A. U. F. Ruxton, Commanding 3rd Regiment, Punjab Infantry, making the following appointments, consequent on his proceeding on Furlough to Europe, is confirmed as a temporary arrangement:—

Lieutenant and Second in Command F. J. Keen to officiate as Commandant.

Lieutenant and Adjutant G. A. Way to officiate as Second in Command.

Lieutenant and Doing Duty Officer J. McNair to officiate as Adjutant in addition to his other duties.

G. HUTCHINSON, Major,
Offy. Secy. to Govt., Punjab,
Military Department.

NOTIFICATION.

No. 1613A.

Dated 31st October 1860.

As required by Section 190, Act XXXII. of 1860, it is hereby declared that the Treasury of Her Majesty's Government at the Head-Quarters of every Revenue District of the Provinces under this Government shall be a Treasury for the receipt of the Duties payable under the said Act by the persons charged to the said Duties in each such District, or any specified portion of such District; and further, that every Treasury in the interior of each such District shall be a Treasury for the receipt of the same Duties payable by the persons who have been charged to the said Duties in the circle to which such Treasury belongs.

R. H. DAVIES,
Secy. to Govt., Punjab.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 a. m., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	...	...	...	1,274
Benares ditto	...	...	...	509
			—	
		Total Chests	...	1,783
			—	

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 p. m. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 p. m. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDLN,

Offy. Junior Secretary.

FORT WILLIAM, }
The 1st November 1860. }

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattrree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 16th October 1860. }

No. 2645.

Notification

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 1672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 11th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM : }
25th October 1860. }

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice

It is hereby Notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.
2. Treasury of the Collector of the 24-Perrunnahs.

A. GROTE,
President.

INCOME TAX OFFICE, }
The 6th October 1860. }

Notice.

CERTAIN EFFECTS of the late C. MALLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.
SUPERINTENDENT'S OFFICE; }
Darjeeling, }
The 31st October 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,
Secretary to the Municipal Commissioners.
OFFICE OF THE MUNICIPAL COMMISSIONERS; }
10, Chorringhee Road, }
Calcutta, 31st October 1860. }

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHELTON,
Offg. Superintendent.

ZILLAH CACHAR; }
Superintendent's Office, }
The 16th July 1860. }

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH, }
The 7th November 1860. }

Notice.

THE Congregation hitherto meeting for Divine Worship in St James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHORRINGHEE, }
7th November 1860. }

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 p.m. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE ;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, i.e. Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities	Places of Delivery to whom to be made	Amount of Security in Cash Government Security, or Bank Share.	Indian Currency	REMARKS.
GRAIN AND PROVISION. <i>Flouralling</i>						
Rice (Moonghy) ...	4711002	294438	Singapore .. 2632256 Penang .. 1794880 Malacca .. 19266 Labuan .. 87600	10000 0	22000 0 0	
Rice (Arracan) ...	827744	51734	Singapore .. 270720 Penang .. 115776 Malacca .. 441248	1000 0	2200 0 0	
Rice (Java) ..	182028	7683	Singapore .. 89280 Malacca .. 43618	500 0	1100 0 0	
Rice (Raw) ..	16000	1000	Singapore .. 8000 Penang .. 8000	50 0	110 0 0	
Dholl, Jowar ...	186156	11635	Singapore .. 87120 Penang .. 70032 Malacca .. 18300 Labuan .. 10704	400 0	880 0 0	
Pease (Java) ...	412682	25790	Singapore .. 225384 Malacca .. 64608 Penang .. 122640	2000 0	4400 0 0	

Description of Articles to be supplied.	Quantity or Num- ber for sixteen months, 1st Ja- nuary 1861 to 30th April 1862.	Period of Delivery specifying Quan- tities.	Places of Delivery to whom to be made.	Amount of Securi- ty in Cash, Go- vernment Securi- ty or Bank Share.	Indian Currency.	REMARKS
					REMARKS	
Chenna	18500	.....	Singapore .. 10000 Penang .. 5000 Malacea .. 2500 Labuan .. 1000			
Ghee	155344	....	Singapore .. 89008 Penang .. 47008 Malacea .. 12192 Labuan .. 7136	5000 0	11000 0 0	
Split Pease		Altogether depends on departure of European Troops		Quantity small for past year.		
Salt	154944	....	Singapore .. 76100 Penang .. 51976 Malacea .. 20000 Labuan .. 3568			
Turmeric	8301	....	Singapore .. 4000 Penang .. 3136 Malacea .. 832 Labuan .. 836			
Tobacco	73688	....	Singapore .. 3500 Penang .. 1028 Malacea .. 336 Labuan .. 1328			
Chillies	6192	....	Singapore .. 1200 Penang .. 118 Malacea .. 111 Labuan .. 514			
Pepper	2336	....	Singapore .. 1200 Penang .. 224 Malacea .. 80 Labuan .. 224			
Coriander Seeds	1728	....	Singapore .. 1200 Penang .. 224 Malacea .. 80 Labuan .. 224			
Cumin Seeds	1728	...	Singapore .. 1200 Penang .. 224 Malacea .. 80 Labuan .. 224			
Hogs' Lard	5344	....	Singapore .. 4000 Penang .. 1344 Malacea .. Labuan .. .			
Salt Fish	42080	...	Singapore .. 34000 Penang .. 2624 Malacea .. 5456 Labuan .. .			
Oil, Cocoanut	97438	...	Singapore .. 72500 Penang .. 15312 Malacea .. 9584 Labuan .. 42			
Onions	1896	....	Singapore .. 1000 Malacea .. Penang .. 806 Labuan .. .			
Tamarind	8136	....	Singapore .. 1000 Labuan .. 7136			
Bran		Depends altogether on requisitions from Ships ; about 1,00,000 issued in 1860, none in 1859.				
Flour		Depends altogether on arrival and departure of Troops.				

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery, specifying Quantities	Places of Delivery to whom to be made	Amount of Security by H. Cash Government Se un- t or Bulk Sup- ly	Indian Currency	REMARKS
Grains	324	Or as much as may be required, quantity uncertain				
Tea, Black	1500	Or as much as may be required upon the arrival of Troops				
Coffee	1200	Ditto	Ditto	Ditto		
Sugar	5000	Ditto	Ditto	Ditto		
Bacon	54000	Ditto	{| Singapore .. 30000 Penang .. 21000 |			
Biscuit	..	Altogether dependent on arrival and departure of Troops				
Pow (1st sort Grass-fed)	40000	..	{| Singapore .. 25000 Penang .. 15000 |	Or as much as may be required dependent upon the arrival of Troops		
Mutton (1st sort Grass-fed)	..	Or as much as may be required				
Vegetable, consisting of Round Potatoes, Sweet Potatoes Yams, Imbay Onions and Green Vegetables	70000	Or as much as may be required for Singapore and Penang				
Fire wood	200000	Or as much as may be required				
Mustard Seed	..	As much as may be required supply same dependent upon arrival and departure of Troops				
Coconuts	..	Ditto	Ditto	Ditto		
Salt Beef in Barrels	3500					
Salt Pork in Barrels	3500					
Water for Ships	70000 Tons	But altogether dependent upon arrival and departure of Ships				
Aval	..	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Command Department, China				
Cellulite	..	Depends altogether upon arrival and departure of Native Troops				
Horse Leaves	..	Ditto	Ditto	Ditto		
Horse	..	Depends upon arrival of Horses from Bombay, Madras or Calcutta				
Blankets	..	Ditto	Ditto	Ditto	1000	22000
Liniment for Hospitals, Offices and Barracks	..	Small supply, unless at the arrival of Troops &c, when requisition will be large				
Disposable Clothing, such as Quirts, Cotton	100					
Quirts, Plain	200					
Quirts, White	200					
Pillars, Cotton	200					
Towels, Cotton	50					
Towel Cases	..	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large				
Shirts, Gingham or Grey Shirting, Caps lined with Flannel	50					
Trousers, Gingham or Grey Shirting	200					
Trousers lined, Grey Shirting	200					
Trousers lined with Flannel	200					
White Shirts, plain	200					
Bamans, Flannel	50					

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Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks
Drawers, Flannel	50					
Gowns, Grey Shirting, lined with Flannel	20					
Socks, Flannel	100					
Socks, Worsted	48					
Towls, round	30					
Towls, small	20					
Blankets	40					
Musquito Curtains	12	As required for Hospital, or in lieu of unserviceable.				
Slippers	50					
Stringees	50					
Tin Sauce Pans, sizes 1st, 2nd, and 3rd	36					
Tin Pots, Quarts	50					
Tin Pots, Pints	50					
Tin Dram Cups	12					
Bed Pans, Pewter	12					
Urmals, Pewter	12					
Spitting Pots	50					
Globe Lamps, complete	12					
Chickens	3000	Daily delivery very	At the different Hospitals ..			
Fowls	1000					
Rice Flour						
Leeches						
Plantain Leaves						
Wax Candles						
Pots of sizes		Supply small, but will greatly increase on the arrival of European Regiments and Sick from China				
Charcoal						
Lime						
Brooms						
Baskets						
Butter						
Barley						
Carts	800	Monthly Supply small				
Coolies						
Horse Boxes for board-ship						
Privy Boxes for board-ship						
Caboose Boxes for board-ship		Altogether dependent on requisitions from Ships.				
Kegs of sizes						
Bucket						
				\$ 100	Rupees 1,100	
						Rupees 220.

G. J. S. TIREMAN, Captain,

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehalas, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No 120, dated 1st September 1860, addressed to the Commissioner of Revenue of the Bhagalpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,

Collector.

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number.	Towjee Number.	Names of Mehalas and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ..	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	15 18 17 0	05 2 3	111 14 10	
3	2575	Beekahpoor, Pergunnah Monghyr Girdline, Thannah Rautun, Pergunnah Furkeeah ..	0 16 0 0	3 4 0	3 4 0	
4	2621		58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ..	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ..	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havidar, in Thannah Jaffragunge, Pergunnah Monghyr ..	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ..	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ..	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund ..	138 19 19 10	96 12 10	101 13 9	
11	2700	Invalid Jagheer of Bhuwaney Sing, Naick, in Thannah Nuriar, Pergunnah Ooturkhund ..	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ..	80 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund ..	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ..	49 1 7 0	22 4 0	29 1 3	
19	3031	Arazie Ammanut Sircar, in Mouzah Sootjee Chuck, Thannah Rampoor, Pergunnah Salemabad ..	8 5 10 0	10 4 5	12 11 0	
20	3014 & 3045	{ Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 11 16 0	32 5 5	42 4 4	
21	3016	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ..	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Gurdline, Thannah Jaffrah, Pergunnah Furkeeah	26 2 7 0	12 11 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar in Mouzah Singha, Thannah Dhurhurah Pergunnah Monghyr ..	12 10 10 0	13 2 3	16 2 6	
26	3082	Arazie Gurdline, in Thannah Jaffrah-gunge, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Gurdline, in Thannah Purbuttah, Pergunnah Furkeeah ..	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ..	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujupoor, Pergunnah Kubkhund ..	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ..	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Over and Tertainer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

নিরিক আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি

৪ ডিসেম্বর সন ১৮৬০ সাল মুক্তিবার

দুই প্রহরের সময় কলিকাতার কোট উইলি-
এমের এবং তাহার অন্তঃপাতি যে সকল
স্থান তরিমিস্ত বল দেশের কোট উইলি-
এমের শুল্পের কোট আপন আদালত ঘরে
ওয়েরটরমিনর এবং এক্সাইরেলটি অর্থাৎ
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা মিল্কতি
জন্য এক সেশিয়ান অর্থাৎ মিলিল করি-
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিন দুই প্রহরের সময় তা-
হার পর প্রতি দিন এগারো ঘণ্টার সময়
বসিবেক এ বিষয় সকলে অর্থ রাখুন।

C. H. BROWN,
Sheriff.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughan 1268 Fasly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Towje Num-ber.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1832	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1211	4	0	5	0	2120	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1117	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	621	0	0
80	116	Fyzoolahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	313	8	0
47	122	Gorawan, Pergunnah Biwunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	11	10	0	0	592	11	0
91	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	401	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	401	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
59	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompoore Nukoalee, Pergunnah Sandha...	788	0	11	9	0	1381	0	0

A. HOPE,
Collector.

Notice.

THE Interest and Responsibility of ROBERT SMITH, HENRY HYNDMAN KENNEDY, ROWLAND HAMILTON, ANDREW BRAND, and WILLIAM CRAWFORD STERNDALE, in the firm of SMITH, FARIE, and Co., ceased on the 30th of June last.

ROBERT SMITH,
HENRY HYNDMAN KENNEDY,
ROWLAND HAMILTON,
ANDREW BRAND,
WILLIAM CRAWFORD STERNDALE, } *By their Constituted Attorney,*
JAMES STEEL.

With reference to the above, the business of the firm of SMITH, FARIE, and Co., which, since the 30th of June last, has been carried on by the undersigned, JAMES STEEL, will from this date be carried on by WILLIAM GRANT and JAMES STEEL, in conjunction with JAMES SMITH at Liverpool, under the two Firms of JAMES SMITH and Co. at Liverpool, and GRANT, SMITH, and Co. at Calcutta.

JAMES SMITH,
By his Attorney,
WILLIAM GRANT.
WILLIAM GRANT.
JAMES STEEL.

The 1st November 1860.

**Underwriters' Screw Steam and Tug Company,
" Limited."**

REGISTERED UNDER ACT XIX. OF 1857.

AN Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND CO.,
Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & CO.

CALCUTTA,
The 1st November 1860. }

Notice.

WITH reference to the Advertisement which appeared in this *Gazette* on 8th October 1860, relative to the loss of a Government Promissory Notes No. 4281 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows.—A Government Promissory Note, No. 5797 of 1854-55, five per Cent. Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholonauth Chowdry of Bhowanipore.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress:—

No. 2354 of 10163 of 1841-42, five per Cent. Loan, for Company's Rupees 2,000.

BLEEBEE MOOLKOOMAR.

LUCKNOW, }
The 31st October 1860. }

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860:—

ON LETTERS	To Sardinia, Tuscany, Parma Modena, and the Romagna.			To Naples and the Kingdom of Italy
	Rs	As	P	
Weighing less than $\frac{1}{2}$ of an ounce	0	5	4	0 15 4
More than $\frac{1}{2}$ and less than $\frac{1}{4}$ of an ounce	0	8	0	0 14 8
" " " $\frac{1}{4}$ of an ounce	0	13	4	1 12 0
" 1 oz. but $\frac{1}{2}$ ounce	1	0	0	1 13 4
" 1 oz. but $\frac{1}{2}$ ounce	1	7	8	3 0 8

For Letters exceeding the weight given above in the case of those addressed to Sardinia, &c. 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, i. e. Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office
of India.

SIMLA,
The 20th October 1860. }

NOTICE issued by the POST-MASTER
GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery:—

On LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
Rs. As P	Rs. As P	Rs. As P
Weighing less than $\frac{1}{2}$ of an ounce	0 5 4	0 13 4
" more than $\frac{1}{2}$ and less than $\frac{1}{4}$ an ounce	0 5 0	0 14 8
" " $\frac{1}{4}$ of an ounce	0 13 4	1 12 0
" " 1 oz. " 11 ounces	1 0 0	1 13 4
	1 7 6	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 1 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

Rs. As. P.
If weighing less than 2 oz. .. 0 2 4
" more than 2 ounces but less than 4 oz. .. 0 2 0
" " 4 " " 6 oz. .. 0 3 4
" " 6 " " 8 oz. .. 0 4 0
" " 8 " " 10 oz. .. 0 5 4

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860. }

NOTICES issued by the
POST-MASTER of CALCUTTA.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 p. m. on Saturday, the 17th idem; *vid* Marseilles only.

Letters and Papers, for transmission *via* Bombay, will be received up to 6 p. m. on every day prior to the 17th; and Inland Postage to Bombay must be prepaid in Stamp on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.		
Under $\frac{1}{2}$ Ounce	Rs.	0 6 0
" $\frac{1}{2}$ "	"	0 8 0
" $\frac{1}{4}$ "	"	0 14 0
" 1 "	"	1 1 0

No. 1939.

The 9th November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1940.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Weight.	Postage.	For Marseilles.	For Southampton.
Under $\frac{1}{2}$ ounce	Rs.	0 6 0	Rs. 0 4 0
" $\frac{1}{2}$ "	"	0 8 0	
" $\frac{1}{4}$ "	"	0 14 0	
" 1 "	"	1 0 0	" 0 8 0
" 2 "	"	2 0 0	" 1 0 0

No. 1916.

The 7th November 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Lancaster*, will be closed at this Office on Monday, the 19th instant, at 6 p. m.

No. 1917.

The 7th November 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulinem, for transmission per Steamer *Baltic*, will be closed at this Office on Friday, the 16th instant, at 6 p. m.

No. 3958.

The 13th November 1860.—Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant, and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th idem.

[2466]

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office, between Monday, the 5th November 1860, and Sunday, the 11th November 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified.

Letters received on dates from and to.	By what Ship despatched.	Bound to	REMARKS.
5th to 6th Nov. 1860.	Ship <i>Turon</i> ..	Mauritius	Left Town on the 7th November 1860
7th to 9th	,, <i>Maggie Miller</i>	Ditto	Left Town on the 10th ,

The 13th November 1860.



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, NOVEMBER 14, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will be published weekly or twice a week according to circumstances containing such Official Papers as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been necessary to publish in the GAZETTE will be included in the SUPPLEMENT. In such Orders and Notifications the body of the GAZETTE must be looked to as heretofore.

Foreign Department.

Measures taken by the Maharajah of Gwalior for the suppression of Outrages committed in British Territory by bands of Marauders from His Highness's Dominions.

ABOUT the 9th June last, a body of Mutineers, Rebels, and Dacoits, not less than 300 strong, under their Leader Dowlut Sing, crossed from the Gwalior Territory into the Etawah District, near the Village of Chicknee. Dowlut Sing is one of those Rebels who have for a long time harassed the borders of the Jaloun District.

This band, after attacking the Village of Chandpoorah, retired into the ravines on the banks of the Jumna, where they lay concealed for two days. They then attacked the Village of Phoolpoor, about five miles distant from the place where they had last been seen. The Villagers resisted them, but were overpowered by the Marauders, who plundered the Village and then made good their retreat into the ravines in the Gwalior Territory.

When information of this raid was received from the Lieutenant-Governor of the North-Western Provinces, the Governor General in Council directed the Agent to the Governor General for Central India to bring the occurrence to the immediate notice of the Maharajah of Gwalior, and to obtain from His Highness the adoption of some early and efficient measures to prevent the repetition of such acts.

Intimation of the outrage had, in the mean time, been communicated by Mr. Hume, the Magistrate of the Etawah District, to Major Meade, the Political Agent at Gwalior. The latter at once called on the Durbar to take measures for the apprehension of the offenders, and to direct the Soubah of the Bhind District to proceed to the Frontier where the Rebels were stated to have first collected and to institute an inquiry into the case on the spot.

Major Meade the same day (18th Jun.) visited the Mahanah, reported these requisitions, and pointed out the discredit which this occurrence would bring on His Highness's government.

The Mahanah expressed much sorrow for what had happened, and promised to do all in his power to ensure the punishment of those of his Subjects and Officials who were culpable. He did not, however, appear disposed to admit that the Marauders had assembled in, or proceeded from the Gwalior Territory, and expressed a desire to receive satisfactory proof on this point. The Magistrate of Etawah was accordingly directed to communicate to Major Meade any proof he might have, that the plunderers assembled in Gwalior Territory such as might enable Sindhi's Government to bring the offence home to particular persons or Villages.

The Durbar evinced the utmost readiness to do all in their power to bring to punishment the parties concerned in the outrage. A force of the Durbar's Troops was posted at Kunoor to prevent any fresh assembling of Marauders in that neighbourhood. The Soubah of the Bhind District was ordered to take steps to trace out and apprehend the Criminals. The Nub Dewan was deputed by the Durbar on special duty to the Bhind and Etawah Frontier for the purpose of further investigating the circumstances of the attack, and also the general question of the shelter said to be found by Rebels and Outlaws within the limits of the Gwalior State.

But the Political Agent was not sanguine of the success of these measures. He had no doubt that many Outlaws and their followers had continued to reside within the Gwalior Frontier. But he believed that the efforts of the Durbar to apprehend them were frustrated by the inefficiency of the Local Officials, arising from a dread of exciting or incurring the ill-feeling of the turbulent Clans and Thakors who inhabit their Districts, and who countenance and shelter these Marauders.

On the 17th August, however, the Political Agent, Gwalior, reported that the Maharajah, not resting satisfied with deputing his subordinate Officials, had himself proceeded, at much personal inconvenience, towards Bhind, with the intention of conducting the inquiries on the spot. Mr. Hume, the Magistrate of Etawah, was instructed to meet the Maharajah at Bhind and to adopt measures in communication with His Highness for the peace of the Frontier.

The results of the Maharajah's visit, as reported in the subjoined letter from the Magistrate of Etawah, have been most successful, and it is confidently expected that the energetic measures adopted by His Highness will effectually prevent the repetition of raids into the British Territory.

(Sd.) C. U. ARCHIBSON,
Under-Secy. to the Govt. of India.

16th October 1860.

From ALLAN HUME, Esq., C. B., Magistrate of Etawah, to
ALEXANDER ROSS, Esq., Commissioner, Agra Division,
—(No. 207, dated Etawah, the 28th August 1860.)

SIR,—I HAVE the honor to report, for the information of yourself and higher authorities, that, in accordance with the sanction (demi-officially conveyed,) of His Honor the Lieutenant Governor, I proceeded to Bhind, in the Gwalior Territory, for the purpose of meeting His Highness the Maharajah, and making with him, if possible, such arrangements as should effectually preclude the possibility of the recurrence of outrages similar to that which has lately formed the subject of correspondence, and which occurred at Phoolpoor, in this District.

2. I had several interviews with the Maharajah, and found that not only was he in every way willing and anxious to punish the offenders in this particular case, and prevent the occurrence of such crimes in future, but that he had already taken such measures as most effectually secured both objects. So far from being able, as I had fancied, to suggest any thing, I found the arrangements already made by Pundit Harnath, under his instructions, far more complete and satisfactory than any scheme that I could have elaborated; half an hour's conversation sufficed to convince me that the affair would very speedily be brought to a successful termination, and that the permission which His Highness kindly accorded me of entering his Territories at any time, or deputing any European Officer to do the same, for the purpose of arresting criminal fugitives from this District, would be little required.

3. By the kindness of His Highness I am now in a position to report the results of the investigation held by him in person at Bhind. Of the Dacoits one Leader and 31 Privates have been convicted and sentenced; the Leader to fourteen years; six Privates to nine years; nine to seven years; and sixteen to five years' imprisonment. Moreover, Nodowrie, the residence and property of the Leader in question, and the place of the assembly of one portion at least of the gang, has been destroyed, and all the owner's property confiscated. Of persons who aided and abetted in the crime, two have been sentenced to three; five to two; and two to one year's imprisonment; and on thirty persons fines, ranging from Rupees 1,000 to 50, have been imposed. Moreover, the whole property of the four Chowrees or Talookdars, within whose jurisdictions these Rebels and Dacoits

have always found refuge, and in the present case assembled, has been confiscated, and themselves imprisoned. The Soubah of the jurisdiction has been removed; the Tehseeldar, Thannadar, and Jemadar, within whose jurisdiction the gathering took place, have also been imprisoned for periods of from one to two years, and the Putwarees, Peshkar, Mohurir and all the Thannah and Tuhseel Subordinates dismissed.

4. Further, Pundit Harnath informs me that there are still at large forty-one persons, implicated in this case, residents of His Highness's Territories; and forty-three, including Bunkut Singh, Rihundheer Singh, and other Leaders, originally residents of this District, but all for two years fugitives and outlaws therefrom. All, or most of these, His Highness expects to succeed in arresting and bringing to condign punishment before long.

5. Under His Highness's orders twenty-two Guard Posts have been so established along the Frontier of his Territories, as to render any future unobserved passage of a gang of Robbers almost impossible.

6. As there were several very important criminal fugitives from this District, that, I had reason to believe, had found refuge in the Maharajah's Dominions, I gave a list of their names to Pundit Harnath, who, with His Highness's permission, has already traced out two of them, and ascertained the death of a third, besides giving every hope of the speedy arrest of the others, including the notorious Rebels and Dacoit Leaders Gunga Singh and Peetum Singh. Even Doulnt Singh, there seems to be now no doubt, will be arrested.

7. I might write much more in illustration of the extreme earnestness and energy with which His Highness addressed himself to this task. He came out to Bhind at very great personal inconvenience (owing to the heavy rains,) in order to investigate the matter on the spot, and nothing could have been more eminently successful than his own and his Subordinate's operations. A thorough reform has been effected. Every Official in his Territories is now thoroughly aware that the Maharajah is determined to root out every trace of the system of affording asylum to predatory bands that has always more or less prevailed in the outskirt Provinces of Gwalior previous to his assuming in person the government of the Country. I believe I may confidently assure the Government, that so long as His Highness's present arrangements hold, no case of the nature which has led to the present correspondence will ever occur again, and I cannot refrain from recording my admiration of the conspicuous abilities and energy that have wrought so important and beneficial a change in so short a time.

8. In conclusion I feel bound to notice that, though His Highness might not unnaturally have felt annoyed with me for the trouble and inconvenience which I had indirectly, in the discharge of my public duty, been the means of causing him, yet forgetting all such personal matters in the mere fact that I was a representative, however humble, of Her Majesty's Government, he received me with the most distinguished consideration, and treated me throughout with the greatest personal kindness and courtesy.

9. Trusting that this letter, to which I attach some importance, may be submitted in full to the Government.

*Home Department.***Representation by Messrs. Watson and Company, regarding the refusal of Ryots to fulfil Contracts for cultivating Indigo.**

From **Messrs. JARDINE, SKINNER AND COMPANY**, Managing Agents of **ROBERT WATSON AND COMPANY**, Indigo Planters and Silk Manufacturers, to **W. GRAY, Esq.**, Secretary to the Government of India, —(dated Calcutta, the 11th October 1860.)

SIR,—WE have the honor to lay before you, for submission to His Excellency the Governor General in Council, the following observations, with reference to the letter of the Government of Bengal to the Secretary of the Government of India, No. 1519, dated 18th September last.

2. In paragraph 2nd is the following:—“The Lieutenant-Governor much regrets the incompleteness of the instructions under which the Proclamation of the Commissioner of Nuddea was issued, which has been pointed out by His Excellency the Governor General in Council; but he hopes that no practical mischief has thereby resulted, and he believes that none can possibly have resulted which may not be easily remedied.” That the above is utterly erroneous, both as to fact and assumption, we have unfortunately too strong proof, and we beg to forward copy of a letter which we have addressed on the subject to the Bengal Government, and to a consideration of the statements in which we desire to solicit the attention of His Excellency in Council. It is a plain and literal account of our present position, and shows that “practically” our large business operations are completely stopped, and the immediate ruin of our Indigo properties assured, unless it should please His Lordship in Council to intervene to remedy the mischief caused by the Government of Bengal.

3. In paragraph 4th Mr. Grant observes: “For all Ryots are at liberty to claim such release from their engagement as Section V. of Regulation V. of 1830 can give them, whereof the substance, as compressed in the marginal note, is persons, wishing to be released from their engagements to petition the Judge in certain cases. The object of that Regulation, as stated in the preamble, is, amongst other things, to afford persons who may be unwilling to renew their contracts for the cultivation of Indigo the means of obtaining, by summary process, a release from their engagements.”

Again in paragraph 5th:—“In order then to place the matter before this class of Ryots in its true light, a local Notification for the Nuddea Division might be issued calling the attention of those Ryots who are under valid unexpired engagements, from which they cannot or do not release themselves by proceedings under Regulation V. of 1830, to the fact of their obligations remaining in full force, &c.”

The expression—“those Ryots who are under valid unexpired engagements from which they cannot or do not release themselves by proceedings under Regulation V. of 1830,” is simply an engagement to set at nought existing contracts, and will be construed as an order of Government to set aside the said Regulation, suggesting, as it does, to the Ryots the possibility of their releasing themselves from their unexpired and valid engagements, by a construction directly opposed to the

text and spirit of the said Regulation, which clearly applies only to cases of Ryots who “shall be desirous, on the expiration of the period of his contract, to settle his account, &c.” In Construction 934 it is stated,—“a Ryot cannot claim a settlement of his account under Section V., Regulation V. of 1830, till the expiration of the period of his contract”; and further, Construction 1130 points out “that a Zillah Judge has no summary jurisdiction on the application of a Ryot to settle his account before his contract expires.”

4. We would further point out that Mr. Grant has as yet failed to give effect to the instruction conveyed in the letter of His Excellency the Governor General, under date 31st August, No. 1639, in which His Excellency desires that the Lieutenant-Governor “will consider whether measures should not now be taken to place the matter before the Ryots in its true light.”

5. No Proclamations can at once allay the ill-feeling that has been excited, or put a stop to the conspiracies and illegalities from which we are daily suffering, and although the Authorities admit the fact of such conspiracies, and are acquainted with the instigators thereof, still the combination is so universal and determined, that, notwithstanding the convincing circumstantial evidence available, it is generally impossible to afford the proof required by Law, and no District Officer can venture to accept less. In these respects the Law does not suffice for the punishment of the evil doers.

6. We would therefore, in conclusion, humbly solicit the protection of His Lordship in Council, and pray that he may cause inquiry to be made into the peculiarities of our case, and direct such measures to be taken, as, with reference to the state of the Country, may be necessary to afford us means of enforcing our just and legal rights, and of removing from the minds of the Ryots the impression that Government is desirous of putting a stop to the cultivation of Indigo.

From **Messrs. JARDINE, SKINNER AND COMPANY**, Managing Agents of **Messrs. ROBERT WATSON AND COMPANY**, Indigo Planters in the Districts of Moorshedabad, Nuddea, Rajshahie, and Purnia, to **W. S. STATION-KARL, Esq.**, Officiating Secretary to the Government of Bengal, —(dated the 11th October 1860.)

SIR,—WE have the honor to lay before you the following statement, for the information and orders of His Honor the Lieutenant-Governor.

2. Messrs. Watson and Co. have, for the past forty years, cultivated Indigo in their Concerns by means of contracts with their Sattahdar Ryots for terms of years, which have hitherto been fulfilled without complaints or objections of any sort.

3. The contracts last entered into are for

terms of five years, and in the majority of instances date from the beginning of season 1860, a few from an earlier period, and in all the terms remain unexpired.

Public letter to Mr. Platts, Deputy Magistrate of Kurniampore, dated the 18th July 1860.
Public letter to Mr. Mullet, Joint Magistrate of Moorshedabad, dated the 10th August 1860.
Public letter to Mr. E. Lushington, Commissioner of Nuddea Division, dated the 28th August 1860.

Public letter to Mr. Reid, Commissioner of Rajshahie Division, dated the 31st August 1860.
to the District Authorities from time to time, as noted in the margin, and to Messrs. Lushington and Reid further evidence of old printed contracts, and of those

last entered into, were produced, to show the long standing custom in practice in our Concerns.

4. Notwithstanding the excitement prevailing in other quarters, no feeling against Indigo was shown in our Concerns until the Vernacular Proclamation of His Honor the Lieutenant-Governor (see annexed copy with translation,) was circulated through our Villages in the Shikarpore Concern by the Kurrempore Police Authorities. The Proclamation became known at the same time to the Ryots of our adjoining Furredpore and Barramassia Concerns, which are also within the Kurrempore jurisdiction, and at a later period to our Ryots in Rajshahye and Pubna, by means of copies of the Proclamation procured from Kishenaghur, and also from Shikarpore, where most of the head Ryots hold lands.

5. The circulation of the document was carried out gradually, commencing in May, and being apparently pretty generally completed by the latter part of July.

6. The effect of this Proclamation has been to put a complete stop to our Indigo cultivation; the Ryots throughout *all our Concerns* have accepted it as an invitation and command from Government to disregard their unfulfilled contracts, and to cease all further cultivation for us. This they state openly, and no efforts of the Local Authorities have hitherto succeeded in undeeceiving them, or in breaking the general combination into which they have entered, while each subsequent Proclamation issued by His Honor is considered and interpreted by the Ryots as a further evidence of the desire of Government to support them in their illegal proceedings.

7. The more favorably disposed, when affirming their determination not to sow Indigo, state that as Government has ordered them, by Proclamation, circulated from Village to Village, *not to sow*, the only thing that would now influence them would be a Proclamation, similarly circulated, ordering that *they must sow*. The more evil disposed (by far the greater number,) declare their determination, even in presence of the Authorities, to resort to force and bloodshed rather than sow any longer, and under such circumstances the Magistrates are powerless, and the Proclamation and orders above referred to but add to the rapidly increasing lawlessness throughout the Country.

8. Such is the present state of things, and such is the manner in which our contracts, heretofore upheld by decisions of the Civil Courts, are set at nought.

9. But the combination has proceeded further than the refusal to fulfil the terms of their own individual engagements. The Ryots are now proceeding to extremities, and the feeling has merged into a conspiracy of the widest and most general character ever known in Lower Bengal. Our Neez Jote cultivations (in most cases our own private property,) are being daily wrested from us forcibly; our Factory and even the household servants are already in many cases compelled to relinquish their employ and join the conspiracy; supplies of food and other necessaries are refused them; and they are subjected to numerous other outrages, many of which have been made known to the proper Authorities, but as yet without any effective steps having been taken to remedy such a state of things. No instigator has been punished; no example has been made: A few isolated Europeans are left unprotected amongst the myriads banded against them, and if things are allowed to

continue thus much longer, none of our Managers or Europeans in the Indigo Concerns can with safety remain in the Factories. This is no exaggerated account, but what is actually at this moment the case in the Districts in which our Concerns are situated. Since the first settlement of Europeans in this Country no such crisis has occurred in Bengal, and while the Laws now in force appear to us to be insufficient to supply the means of an equal and impartial dispensation of justice, we feel bound to add that the apparent disinclination of some of the District Authorities to report to Government the actual state of matters, and the general belief in their being fettered in the exercise of their own judgment, are fast bringing the authority of the District Officers into contempt, and tend greatly to add to the deplorable state of anarchy into which this part of the Country is fast drifting.

10. Our contract engagements with our Indigo Ryots are from 17 to 18,000 in number. One and all refuse to act up to these undertakings, and plead the orders or permission of Government for the breach thereof. Any explanations to the contrary by the Local Authorities, or Proclamation direct from the Government to the same effect, are disregarded and despised by them. The sowing season has now arrived (and our stock of seed, costing over half a lac of Rupees, will be valueless by end of the month,) and it is a complete impossibility, even if our contracts were reduced to hundreds instead of thousands, that the Civil Courts could decide them in time to be of any service, or save us from the vast loss now staring us in the face. We consider we are legally entitled to have our sowings completed and engagements fulfilled, as by Regulation V. of 1830, Section V., Clause 1, no Ryot can claim a release till "the expiration of the period of his contract."

11. We now beg for the prompt assistance of His Honor the Lieutenant-Governor, and solicit that he will undo the evil and injury he has been instrumental in causing us, and that he will adopt such measures as will satisfy the Ryots that they are free to resume the relations they held with us previous to the issue of His Honor's Proclamation above referred to, and are bound to fulfil the engagements they have entered into, the continued breach of which threatens us with such serious losses. We would, at the same time, beg to point out that not a Ryot from any of our Concerns appeared before the Commission, although from the surrounding Factories numbers flocked to Kishenaghur, a fact of itself sufficient to show the want of any genuine and unprompted motives for the position they have now taken.

In conclusion, we beg to add that we are prepared to give unimpeachable evidence in corroboration of all we have above stated. Our case is a peculiar one, the five years' engagements above-mentioned being unusual in other Concerns. The amount of English capital invested and now at stake is very large, and we feel justified in calling for your most serious consideration of the facts above stated.

From the Office of the Commissioner of Nuddea.
PROCLAMATION BY THE ORDER OF HIS HONOR THE LIEUTENANT-GOVERNOR.

To all those Ryots who having taken advances have not sown Indigo, and who having been prosecuted for breach of contract have been convict-

ed on evidence and imprisoned, and also to those Ryots against whom prosecutions have been entered, also to all those Ryots directly or indirectly connected with the cultivation of Indigo, this Proclamation is made known.

That Act XI. of 1860, promulgated with regard to Indigo, will remain in force only for a short period.

Before the commencement of the next Indigo sowing season, and all the work connected therewith, Commissioners will be appointed, who will bear and investigate complaints made by the Ryots, and after their report to Government, regulations will be instituted by which all will receive justice without favor or partiality: of this there need be no doubt.

After the present year's sowings it will be optional for the Ryots to take advances or enter into contract; in other words those Ryots who this year took advances, and who, through ignorance, did not work according to the contract proved, were put in jail, will for the future have it in their option to take advances or not, and sow Indigo or not just as they please. In the same manner those Ryots who took advances, and who have agreed to sow Indigo for this year, may also act as they please for next year and sow Indigo or not, or take advances or not as they choose.

From W. GRIFFIN, Esq., Secretary to the Government of India, to MESSRS. ROBERT WATSON AND COMPANY, care of MESSRS. JARDINE, SKINNER AND COMPANY, —(No. 2063, dated the 20th October 1860.)

SIR,—I AM directed to acknowledge the receipt of your letter dated the 11th instant, forwarding copy of a communication which you addressed on the same date to the Government of Bengal, and to reply to state that the Governor General in Council is satisfied that the Lieutenant-Governor will do all that he can legally and properly do to enable you to enforce your just claims against all who have entered into *bond jude* contracts with you. I am desired also to refer you to the published correspondence which has already taken place with the Indigo Planters' Association and the Government of Bengal, and to state that the Hon'ble the Lieutenant-Governor is engaged in providing means for facilitating and expediting the administration of the Law, and that this, and the firm preservation of the peace, are the objects to which the exertions of Government must continue to be directed.

2. I am instructed to add, with reference to the concluding words of your letter, that as regards any impression on the minds of the Ryots, that the Government desires to put a stop to the cultivation of Indigo, the Governor General in Council believes it to be impossible to place the real views of the Government on this point more plainly before the Ryots than has been done in the last Proclamation.

From H. BELL, Esq., Under-Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department, —(No. 5711, dated the 1st November 1860.)

SIR,—With reference to your Memorandum No. 2364, of the 20th ultimo, I am directed to forward, for the information of His Excellency the Governor General in Council, —No. 5550, dated 17th instant, the accompanying copy of a letter* addressed to Messrs. Watson and Co., in

reply to a communication received from them of the 11th ultimo.

2. A copy of the letter to the Sudder Court, No. 5569, dated the 17th instant, requesting that all possible provision may be made against the chance of delay in the disposal of Indigo cases in the Courts of first instance, is also annexed.

From W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, to MESSRS. WATSON AND COMPANY—(No. 5550, dated the 17th October 1860.)

GENTLEMEN,—I AM directed to acknowledge the receipt of a letter dated the 11th instant, written on your part by your Agents, Messrs. Jardine, Skinner and Co., representing that the Ryots, who are stated to be under contract to you, refuse to cultivate Indigo, and that they are now in combination, proceeding to extremities against your Factories and servants, whilst nothing has been done to remedy this state of things, no instigator having yet been punished; and asking that measures may be promptly adopted to satisfy the Ryots that they are free to resume their previous relations to you, and are bound to fulfil the engagements they have entered into. It is stated in your Agent's letter that the Ryots have accepted a Proclamation which was issued in a neighbouring Division, but not in the Division where your Concerns are mainly situated, as an invitation and command from Government, to them, to disregard their unfulfilled contracts, and to cease all further cultivation of Indigo. To this you attribute the refusal to cultivate in your case, and you apply to Government to undo the evil.

2. In reply, I am desired to refer you to the Proclamation lately issued under the sanction of the Governor General in Council, which, in an unmistakeable manner, explains their position to all parties. A large number of copies of that Proclamation in the Vernacular have been sent to the Commissioners both of Nuddea and Rajshahye, with instructions to make the contents thoroughly known to the people in all places where a rupture between the Planters and Ryots has shown itself so decidedly, that the issue of any Proclamation at all on the subject could not have any bad effect, or be liable to be misunderstood.

3. In that Proclamation it is declared that "if any Ryots or other persons believe that the Government wishes that the cultivation of Indigo should cease, they are mistaken;" and "all Ryots who are under a valid unexpired contract are warned that if they do not fulfil their engagements honestly, they will be liable to actions in the Civil Court, and to decrees for damages." The Lieutenant-Governor has no reason to doubt that this Proclamation, issued with the sanction of the highest authority, has been made generally known wherever it was required. But a copy of your letter will be sent to the Commissioners of both Divisions, with instructions that, with especial advertence to such cases as you describe, if any means still remain untaken for the purpose of impressing upon the minds of such Ryots as may be under valid unexpired contracts their true position, further means for that purpose may be taken whenever required.

4. If you will point out specifically any additional means which may be unobjectionably employed for this purpose, such means will be most readily employed. But with reference to the measure indicated in paragraph 7 of your Agent's letter,

it must be observed that no Proclamation has ever been circulated anywhere ordering Ryots not to sow, or capable of being understood in any such sense: and that it is impossible for Government to circulate a Proclamation telling Ryots "that they must sow." All that Government can do is to warn such Ryots as may be under valid contracts to sow, of the legal consequences of a breach of such contract on their part. And this has been distinctly done in the Proclamation above-mentioned. It will be the duty of all Officers of Government to explain this point on all proper occasions; and it is not made by you a ground of complaint that this duty has been neglected. The complaint is, that the explanations of the Local Authorities are disregarded and despised, and that the majority of the Ryots declare, even in the presence of the Authorities, their determination to resort to force and bloodshed rather than sow Indigo any longer.

5. It is unnecessary to assure you that any resort to unlawful violence would be promptly checked and severely punished. But you must be fully aware that such disputes as you describe are matters which no authority has any power to deal with, except the constituted Civil Courts; from which, however, presuming the claim to be established, real and full redress is promptly obtainable under the new Code of Civil Procedure.

6. A state of such strong feeling on the part of the Ryots, as is described, is very much to be lamented; and it may perhaps be a matter worthy of the consideration of both the parties in the dispute which has unhappily arisen, whether an amicable adjustment would not be best for all concerned, based upon such terms of mutual advantage as would remove the animosity reported as now existing; which, if it continues, seems incompatible with permanent commercial relations profitable to either party. But this is a matter with which the Executive Government can have no concern. All that the Executive Department can do is to see that, if these disputes are brought into the Civil Courts for settlement, there may be no want of a sufficiency of tribunals to settle them as speedily as possible. But as yet it is not said that you have instituted a single case, although in the state of facts represented, it is plain that no Proclamations or explanations could have any thing like the effect of a few cases in which the question of legal liability must be determined in a manner that will leave neither party in any doubt either as to the fact of its existence, or the consequences of non-fulfilment when it exists.

7. An additional Judge has been already appointed expressly for the prompt decision of appeals in these Indigo cases of all sorts. Any requisite number of Moonsiffs will be made available on the first appearance of pressure. The Sudder Court will be addressed, in order that all possible provision may be made against the chance of delay in the disposal of this particular class of suits in the Courts of first instance owing to the existence of arrears, or the pressure of other business.

8. And if it be possible for Government to take any further legitimate measures for the purpose of affording prompt and effective justice in these cases, there is every disposition to do whatever more may be proper in this sense. But this

is a point that cannot be pressed till some suits at least are lodged.

9. The next complaint is, that lands, for the most part your private property, are in course of being daily wrested from you forcibly. If this be so, the remedy is in your own hands, by summary action under Act IV. of 1840, before the Magisterial Authorities. It is not stated that any such actions have been instituted. But it must be apparent to you that, until complaints of wrongful acts are made in regular course to the proper Authorities, redress is impossible.

10. For the promptest possible settlement of cases of this nature, provision has already been made. Sub-Divisional Officers have been largely multiplied, so that in the Indigo Districts no reasonable complaint of the distance of the Magistrate can now be made. Besides this, extra Officers, with full powers, have been appointed to these Districts expressly for the trial of summary suits under Act IV. of 1810. Such Officers will be multiplied wherever it is shown that their services will be really required. And, as has been mentioned, an additional Judge has been appointed expressly that appeals may be promptly disposed of.

11. It is next complained that outrages are committed against Planters and their servants, for which no one has been punished, though many of the facts have been made known to the proper Authorities. Presuming the acts alluded to to be such as are punishable, it is again to be observed that it is not alleged that proof has been adduced, or even that formal complaint has been made in a Magistrate's Court in any single instance. Yet it will be plain to you that till a criminal act is proved, no one can be punished.

12. Again it is stated that there is an apparent disinclination on the part of some of the District Officers to report the actual state of matters; and that there is a general belief that they are fettered in their own judgments; but no Officer is named as failing to report the actual state of things, or as feeling that he is fettered. It is hardly necessary to say that no one has any power to interfere with Officers acting judicially, except the appellate tribunals; and that Magisterial action is not fettered otherwise than by the necessity of acting according to Law.

13. Satisfactory results cannot be obtained by vague representations of this character. It is the Lieutenant-Governor's earnest desire, and he is convinced that it is equally the desire of the District Authorities, to correct any thing that requires correction, and to the correction of which you can properly look to the Government or the Magistracy. But neither the Lieutenant-Governor nor the District Officers can do any thing to the purpose on such general complaints as the present one. As to the legal effect of Regulation V. of 1830, and as to the fact of the existence of unexpired contracts, these are questions which are exclusively for the decision of the Civil Courts. On such points neither Government nor the Magisterial Officers have any authority to act, even after hearing both sides. But as to the state of things in the Districts being such as to warrant the belief that they may shortly become so bad as to make it impossible for any of your Managers or European Assistant

in the Indigo Concerns to remain in safety in the factories, though up to this moment nothing has been reported to Government by any public Officer which, in any degree, warrants such a description, and though Government has taken unusual precautions for keeping the peace, and for the security of person and property in the Indigo Districts, the Commissioners will be directed to put themselves immediately into communication with you, and you are requested, without delay, to lay before these Offices, or before one or other of them, in full detail, the evidence referred to in your Agent's letter, as supporting your general averments.

From H. BELL, Esq., Under-Secretary to the Government of Bengal, to the Register of the Sudder Court,—(No 5569, dated the 17th October 1860.)

SIR,—WITH reference to the annexed Extract

* No 5550, of this (paragraph 7,) of a letter* addressed to Messrs. Watson and Co., Indigo Planters, I am directed to request that instructions may be issued to the Civil Courts in the Indigo Districts, for the speedy adjudication of suits of the nature therein indicated, and that all possible provision may be made against the chance of delay in the disposal of such suits, in the Courts of first instance, owing to the existence of arrears, or the pressure of other business.



The Calcutta Gazette.

SATURDAY, NOVEMBER 17, 1860.

HOME DEPARTMENT.

No. 2222.

Port William, the 8th November 1860.

Notifications.—His Excellency the Right Hon'ble the Governor General of India in Council has appointed the Hon'ble Sir Henry Bartle Edward Frere, K. C. B., First Ordinary Member of the Council of the Governor General of India, to be President of the said Council, and Deputy Governor of the Fort and Garrison of Fort William, during the absence of the Governor General from the Presidency.

No. 2223.

His Excellency the Right Hon'ble the Governor General of India in Council has been pleased to make the following arrangements and appointments, in consequence of the Governor General's approaching departure for the North-Western Provinces of the Presidency of Fort William:—

Mr. A. R. Young, Deputy Secretary to Government, in the Foreign Department, will accompany the Governor General, and will officiate as Secretary to Government in the Foreign, Home, and Financial Departments.

Mr. C. U. Aitchison, Under-Secretary in the Foreign Department, will accompany the Governor General, and will officiate also as Under-Secretary in the Home and Financial Departments.

Major General Sir Richard Birch, K. C. B., Secretary to Government in the Military Department, will accompany the Governor General.

Captain B. E. Bacon, 2nd Assistant Secretary in the Military Department, will also accompany the Governor General.

Captain G. H. Dickens, Officiating Secretary to Government in the Public Works Department, will accompany the Governor General.

Mr. W. Grey, Secretary to Government in the Home Department, will also officiate as Deputy Secretary in the Foreign Department at the Presidency.

Lord H. Ulick Browne, the Under-Secretary to Government in the Home and Financial Depart-

ments, will also officiate as Under-Secretary in the Foreign Department at the Presidency.

Major F. D. Atkinson, Deputy Secretary to Government in the Military Department, will officiate as Secretary to Government in the Military Department at the Presidency.

Major H. K. Burne, First Assistant Secretary, will officiate as Deputy Secretary to Government, in the Military Department at the Presidency.

Major A. G. Goodwyn, Deputy Secretary to Government in the Public Works Department, will officiate as Secretary to Government in the Public Works Department at the Presidency.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5530.

Port William, the 16th November 1860.

Lieutenant C. F. Sharpe officiated from the 31st August to the 10th October 1859 as Divisional Commandant for Lieutenant Aitken, of the Qudh Military Police, on the departure of the latter to Europe.

No. 5531.

The Governor General of India in Council hereby declares that the Port of Amherst, and the navigable River and Channel leading to that Port, are subject to Act XXII. of 1855.

The limits of the said Port of Amherst are as follows:—

To the North, a line drawn East from the Patch Buoy till it meets the shore.

To the South, Amherst North Beach from the Reef to the Wagrāh Creek.

To the East, the shore lying between the Northern and Southern boundary lines.

To the West, the line of Reef,

No. 5532.

The Governor General of India in Council is pleased to notify, for general information, the following Rules for the Port of Amherst:—

RULE I.—No Vessels of above 200 Tons shall enter within the limits of the Port of Amherst, or move from one place to another within the Port between sun-set and sun-rise, without the special permission of the Officiating Government Pilot or other Officer in charge of the Station, and the Commanders of all Vessels arriving at the Port of Amherst are desired to enter correctly, in the Columns of the Report Book, of the above-named Officer as soon as presented to them, the information therein required regarding their Vessels.

RULE II.—Vessels within the Port of Amherst shall be bound to take up such berth as may be appointed for them by the above-named Officer, and shall change their berths or remove when required by such authority.

RULE III.—All Vessels within the Port of Amherst shall, on the requisition of the above-named Officer, rig in their Jib and Driver Booms, and shall strike their Yards and Masts, if required so to do by that Officer.

RULE IV.—Every Ship or Vessel within the Port of Amherst shall remove any anchor or spar, or other substance projecting from her side, when required to do so by the above-named Officer.

RULE V.—Vessels taking in or discharging Ballast, or any particular kind of Cargo within the Port of Amherst, shall be bound to take up such berths as the above-named Officer may direct.

RULE VI.—A free Channel of 240 yards wide is to be kept for Ships moving up or down the River within the Port, and also free passages to Piers, Jetties, Landing Places, Wharves, Quays, Docks and Moorings, and all Vessels shall be bound to move when required to clear such channels or passages.

RULE VII.—All Vessels within the Port of Amherst shall anchor, moor and unmoor when and where required by the above-named Officer.

RULE VIII.—All Vessels within the Port of Amherst shall be moored or warped from place as required by the above-named Officer, and no Vessel shall cast off a warp that has been made fast to her to assist a Vessel in mooring, without being required so to do by the Pilot or Officer in charge of the Vessel mooring.

RULE IX.—No Vessel shall use any of the Government Chain Moorings, whether fixed or swinging, without permission of the above-named Officer.

RULE X.—All Vessels occupying Government Moorings, fixed or swinging, shall be liable to pay for the same according to the following scale, but no more:—

For Fixed Moorings.	From 1st No- vember to 31st May, being seven months.	From 1st June to 31st October, being five months.
	Per diem, Ru- pees.	Per diem, Ru- pees.
All Vessels up to 100 Tons	1	3
" from 200 to 299 Tons	2	6
" 300 to 399 "	3	5
" 400 to 499 "	4	5
" 500 to 599 "	5	7
" 600 to 999 "	6	8
" 1000 and upwards	8	10
Swinging Moorings	3	4

RULE XI.—No Vessels within the limits of the Port of Amherst shall boil any pitch or dammer on board, or shall draw off spirits by candle, or other artificial lights.

RULE XII.—All Vessels within the limits of the Channels leading to the Port of Amherst shall, when at anchor between sun-set and sun-rise, have a good Light hoisted at the starboard Fore-Yard Arm, and all Vessels under weigh at night shall show a good Light at the Fore Royal or Upper Fore-Mast-Head, and when under weigh, in tow of a Steamer, shall, in addition to the Mast-Head Light, show a good Light at each Fore-Yard Arm, the Steamer showing the usual Light prescribed by the Admiralty Regulations.

The provisions of Sections XII., XXVIII., XXXVII. and XL. of the said Act, No. XXXII. of 1853, are hereby specially extended to the Port of Amherst.

No. 5533.

The Governor General in Council has been pleased to permit Mr. T. H. Bullock, Deputy Commissioner, Hyderabad Assigned Districts, to resign his appointment, from the date on which he may embark for Europe, and also to grant him one and a half month's preparatory leave to Bombay, from the date on which he may avail himself of it.

No. 5534.

Mr. P. Carnegie, Deputy Commissioner of Lucknow, rejoined his appointment on the 3rd instant.

No. 5535.

The following appointments and promotions in the Nagpore Commission are hereby notified:—

Major J. K. Spence to be Judicial Commissioner.

Captain C. M. Shakespeare, to be Personal Assistant to the Commissioner.

Captain C. Elliot, c. b., to be Deputy Commissioner of the 1st Class at Raepore.

Captain W. H. Crichton, c. b., to be Deputy Commissioner of the 2nd Class at Chandal.

Mr. J. H. Master to be Deputy Commissioner of the 3rd Class at Chindwara.

Captain A. B. Cumberlege to be Assistant Commissioner of the 1st Class at Nuehingaon.

Captain J. Ashburner and Captain J. J. Fulton to be Assistant Commissioners of the 2nd Class.

Mr. H. E. Wrottesley and Aga Mahomed Shooshtree to be Extra Assistant Commissioners of the 2nd Class.

Mr. T. Crawley to be Extra Assistant Commissioner of the 3rd Class.

Gunput Rao, Yenkutesh Jankee Pershad and Vithul Rao to be Extra Assistant Commissioners of the 4th Class.

The above appointments will have effect from the 20th July 1860.

Major R. T. Snow to be Deputy Commissioner of the 2nd Class at Nagpore, from the 17th November 1869.

Mr A. G. W. Harris to be Assistant Commissioner of the 1st Class from the 7th March, and Deputy Commissioner of the 3rd Class at Bhundara from the 30th July 1860.

Lieutenant C. B. L. Smith to be Assistant Commissioner of the 2nd Class from the 3rd February, and Assistant Commissioner of the 1st Class at Balaspore from the 30th July 1860.

Lieutenant C. L. R. Glasfurd to be Assistant Commissioner of the 3rd Class from 8th May, and of the 2nd Class from the 20th July, and Deputy Commissioner in charge of the Godavary Districts from the 20th October 1860.

Lieutenant G. A. Warner to be Assistant Commissioner of the 3rd Class from 6th October 1859, and of the 2nd Class from 20th October 1860.

Lieutenant C. H. Grace to be Assistant Commissioner of the 3rd Class from 20th July 1860.

Mr. H. J. MacGeorge to be Assistant Commissioner of the 3rd Class from 30th April 1860.

Lieutenant C. H. Plowden to be Assistant Commissioner of the 3rd Class from 5th May 1860.

Mr. W. Ramsay, of the Bombay Civil Service, to be Assistant Commissioner of the 3rd Class from 20th October last.

Mr. W. Vincent to be temporarily an Additional Extra Assistant Commissioner of the 4th Class.

Mungel Sen to be Extra Assistant to the Superintendent of Survey and Settlement.

No. 5536.

The Governor General in Council is pleased to make the following promotions in Meade's Horse, with effect from the dates specified opposite to their names, *t.i.z.* :—

Jemadar Buldeo Singh to be Naib Ressaldar, from 10th June 1859.

Damoodhur Sing to be Jemadar, from 10th June 1859.

Maroo Sing to be Jemadar, from 10th June 1859.

Jemadar W. K. Clarke to be Naib Ressaldar, from 6th June 1860.

Jemadar Mirza Hussun Beg to be Naib Ressaldar, from 6th June 1860.

Heerah Sing to be Jemadar, from 6th June 1860.

Sooitan Ahmed to be Jemadar, from 6th June 1860.

W. Carey to be Jemadar, from 6th June 1860.

Jemadar Rutton Singh to be Naib Ressaldar, from 6th June 1860.

The Governor General in Council is pleased to make the following promotion in the 3rd Corps of the Central India Horse :—

Jemadar Kazian Ali Khan to be Ressaldar, from 25th ult.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

—
No. 119.

Fort William, the 16th November 1860.

The following Resolution is published for general information :—

The leading principles upon which it was resolved, that a more efficient system of Financial control throughout the various branches of the Civil and Military Departments of the Public Service in India should be established, have been fully stated in the Government Resolutions, Nos. 27 and 31, dated respectively 7th and 23rd April 1860, and in the General Order of Government of the 6th July last, No 710, which is the Resolution specially affecting the Military Department,

2. The Military Finance Commission, (re-constituted by G. O. G. G. No. 684, of 29th June 1860,) on the one hand, and the Budget Committee convened under the order of Government of India, No 39, dated 11th May 1860, on the other hand, have been sedulously engaged in considering, how the details of the several measures involved in the new system may best be carried out, with the fullest possible adaptation of the principles prevailing in England to the existing circumstances of this Country.

3. In Resolution No. 710 of the 6th July last, the general functions to be entrusted to the Military Finance Department were defined and described in detail: and these were directed to be exercised, pending the organisation of the Department, by the Military Finance Commission, as the representative, for the time being, of the Military Finance Department.

4. In Resolution No. 7371, of the 18th August last, in the Financial Department, reviewing the Report of the Budget Committee, and in the Report No 7, dated 15th June 1860, of the Military Finance Commission, approved by Government in letter No. 1309, dated 31st July 1860, the general principle to be followed in approximating the Indian to the English system in all Departments were considered and determined: and the formation of a Board of Audit has accordingly been resolved on, with the view to ensure the strict appropriation of the monies in the Civil and Military Departments, in accordance with the grants made, and for the performance of the duties below detailed.

5. The time has now arrived for giving full effect to these Resolutions, by such a practical organization of the several subordinate Departments, as shall provide efficiency of Financial control at the most reasonable cost, and at the same time secure the smooth and uniform action of the system.

6. The functions of the Chief of the Military Finance Department, as described in the Resolution of the 6th July, are, in most material points, similar to those that will be exercised in the Civil Finance Department by the Accountant General to the Government of India, who will in future be designated the Auditor General of India. It is desirable on considerations of economy and efficiency, as well as for the sake of uniformity of system, to assimilate the arrangements which it is proposed to introduce into these two great divisions of the Public Service, by bringing these two functionaries (Auditor General

and Head of the Military Finance Department,) into co-ordinate relations, so that, whilst retaining entire freedom of action in matters specially relating to their respective Departments, they may act in unison in regard to all questions of general organisation, policy, and economy, as affecting Estimates, Budget, Audit, and Appropriation, and determine together any important questions that may arise in connection with the final Appropriation Audit, and other arrangements of a general nature.

7. His Excellency the Governor General in Council is therefore pleased to resolve, that the new Board of Audit shall consist of two Members, of whom the first will be Auditor General of India, hitherto the Accountant General to the Government of India, and the second the Chief of the Military Finance Department.

8. The Members of the Board will act together in all matters of general organization and control connected with the objects set forth in paragraph six, and will together be responsible for the right and strict conduct of the final Appropriation Audit: but in all other respects, as Heads of the Civil and Military Finance Departments, they will exercise independent jurisdiction over their respective divisions of the Service.

9. The Civil and Military Finance Departments will thus be respectfully presided over by a Chief, with a Seat at the Audit Board; and both these Officers will exercise independently of each other, in reference to the Departments assigned to them, all the functions of the character described in the Resolution of the 6th July 1860, passed for the Military Department. Under this arrangement in the Military Department there will be, in addition to the Chief, a Controller at each Presidency, who, exercising the general powers, laid down for that Officer in the same Resolution, will supervise and control the Military Accountant as well as the Local Auditors, Examiners, and Compilers. The Compilers will be charged with the classification and preparation of the Accounts; and there will be independent Examiners, who, under the general rules framed for the Department, will perform the duties of detailed examination and check of charges; being subject to the final control of the Chief of the Department; and also, in matters of Office detail, to the immediate and close inspection and supervision of the Controllers.

10. In nearly similar manner, the Civil Department will consist of a Chief of the Department, designated Auditor General of India, of Local Auditors under each Government, nearly corresponding with the Military Controllers, and of Local Examiners or Civil Pay-Masters; as defined in pars. 81 to 85 of the Report of the Budget Committee, and already prescribed in Resolution of the 18th August last.

11. In furtherance of these Resolutions, His Excellency the Governor General in Council is pleased to make the following appointments: those for the Madras and Bombay Presidencies being subject to such modifications and alterations, as may hereafter, in communication with the Governments of these Presidencies, be deemed necessary:—

BOARD OF AUDIT.

1st Member and President ... Hon'ble E. Drummond, (Accountant General to the Government of India.)

2nd Member	Colonel G. Balfour C. B., (President of the Military Finance Commission.)	
FOR BENGAL PRESIDENCY.		
Controller of Military Finance	Colonel E. G. J. Champneys (Military Auditor General.) Lieutenant-Colonel J. C. Hannington (Officiating Military Auditor General.)	
Officiating ditto	Major W. S. Ferrers (Deputy Military Auditor General). Captain Malleson (1st Assistant Military Auditor General). E. W. Hollingberry, Esq., (2nd Assistant Military Auditor General).	
1st Examiner, Pay Department	Major E. C. Tombs (Officiating 2nd Assistant Military Auditor General).	
2nd Ditto	Major G. Newbold (Auditor of Commissariat, Barrack, Stud, and Clothing Departments ... leave).	
3rd Ditto	Major T. F. Hobday (Officiating Auditor of Commissariat Accounts). Major T. James (Extra Assistant Auditor of Commissariat Accounts).	
Examiner of the Commissariat, Barrack, Stud, and Clothing Departments	Major M. Turnbull (Army Clothing Agent). Lieutenant J. Leonard (3rd Assistant Military Auditor General).	
Assistant Examiner	Examiner, (Medical Department)	Assistant Surgeon N. Chevers, M. D., (Secretary to Principal Inspector General).
Officiating Assistant, (Clothing Department)	Military Accountant	R. H. Hollingberry, Esq.
Examiner, (Ordnance Department)	Compiler	Major J. Stewart (Deputy Military Auditor General.)
Examiner, (Medical Department)		Captain C. H. Dryry, 1st Assistant Military Auditor General (absent). T. E. Greenfield, Esq., Officiating.
2nd Ditto	Examiner of Commissariat, Clothing, Remount, and Barrack Departments	Lieutenant-Colonel W. H. Budd (Auditor of Commissariat Accounts). Captain Fasken (Assistant to Inspector General, and Auditor of Ordnance Accounts, on leave.)
Examiner, (Ordnance Department)		

Officiating Examiner, (Ordnance Department)	Captain A. Stewart (Officiating Assistant to Inspector General of Ordnance, and Auditor of Ordnance Accounts)
Examiner, (Medical Department)	
Officiating	... { Secretary to Principal Inspector General.
Military Accountant	...
Compiler	Captain J. W. Ri- deout, 2nd Assistant Military Auditor Gene- ral (absent.)
	E. Mahoney, Esq.

FOR BOMBAY PRESIDENCY.

Controller of Military Finance	...	Colonel G. Jameson (Military Auditor General).
Officiating Do.	...	Colonel G. H. Robertson, C. B., (Officiating Military Auditor General).
1st Examiner, Pay Department and Indian Navy	...	Captain A. F. Chitty (Deputy Military Auditor General).
2nd Examiner, Pay Department	...	T. Selby, Esq., (Assistant Military Auditor General).
Examiner of Commissariat, Barrack, Remount, and Clothing Department	...	Colonel Swanson (Auditor, Commissariat Accounts, on leave).
Officiating ditto	...	Major R. J. Shaw (Officiating Auditor, Commissariat Accounts).
Examiner (Ordnance Department)	...	2nd Captain A. A. Bayly (Assistant, Military Auditor General).
Officiating	...	Assistant Surgeon W. C. Coles (Officiating Secretary to Principal Inspector General).
Military Accountant	...	

Compiler ...
12. The Members of the Board of Audit, in their respective Departments, will be in direct communication with Government, and will aid the Financial and other Departments of the Government of India, in examining and deciding on the various arrangements for the Budget Estimates and Accounts, and in performing all the functions set forth in the Resolutions referred to in paragraphs 1, 2, and 4 of this Resolution. And to this end, every assistance will be afforded by the several Departments of Government to the Board of Audit, by furnishing papers and information of every kind in connection with the functions of the Board.

13. When the Budget Estimates have been sanctioned by the Government of India, it will rest with the Members of the Board of Audit, each in his own Department, to see that the Financial Officers of his Department efficiently and punctually discharge the duties severally assigned to them. All questions unprovided for by the Budget Estimates, or Standing Rules of the Department, will be referred through the proper channel, to the Head of the Civil or Military Department to which they relate, and will be considered and decided on by him, if it be within his own competence to dispose of them.

14. In all cases where the matter referred involves questions which it is beyond the powers of either Head of Department to dispose of—such as when both Civil and Military Departments are involved, or where the orders of any Local Government are in question—the Head of the Department referred to will, if necessary, consult his Colleague in the Audit Board: and if the occasion calls for further reference, the matter may be referred to the Government of India for final decision.

15. All questions arising during the course of the year for which the Estimates have been sanctioned, having been disposed of, the final Appropriation Audit of the two Departments (Civil and Military) will be conducted independently by the Head of that Department: who will satisfy himself and report to Government on the mode in which the several Controllers of Finance, and all Officers subordinate to them, have performed their respective duties.

16. Whenever those duties have been efficiently performed, and the limits of the Budget Estimates carefully observed, the Appropriation Audit will be effected by the Head of the Finance Department (Civil or Military), without reference to his Colleague, or to any other authority.

17. It is only when there has been a departure from the limits of the Budget Estimate, or when the proceedings of other Departments, or any orders of any Local Government are in question, that any reference to the Board of Audit in its collective capacity will be necessary; and it will rest with the Board to decide how far their own authority will suffice to dispose of such questions, and when it may be necessary to refer to the Government of India.

18. The direct control of the Audit Board, and of the two Heads of Departments forming, it will, however be confined to the Offices of Audit, Finance, and Account. No orders or instructions will be issued to any Local Government or Administration; nor will any orders or instructions of such Government or Administration be altered or amended, except by the Government of India, or under its express authority.

19. The Military Finance Department will, with due regard to the requirements of the Audit Board as respects the Accounts for ensuring strictness of Appropriation Audit, be administered, in accordance with this and the Resolutions above quoted, by the Chief of the Department, in association, for the present, with his Colleagues in the Commission, R. Temple, Esq., and Lieutenant-Colonel R. S. Simpson.

20. The general and executive duties of Account, Examination, and Check, now entrusted to various Officers in the three Presidencies—the Military and Medical Accountants, the Military Auditors General, the Auditors of Commissariat, Ordnance, Medical, Clothing, Barrack, and Stud Accounts, and others—will continue to be performed by the Officers in charge, until regularly transferred under orders from the Head of the Department, to the Officers appointed as above, in each Presidency respectively, for the several duties; and all orders and regulations hitherto in force will, as far as they may be consistent with the instructions contained in the Resolutions of Government, continue to be observed. Such modifications of existing arrangements as may be found necessary will be applied for in due course; but no duty will be discontinued or

relaxed, until due provision has been made for the interests of the Public Service.

21. Detailed arrangements will be made by the Board of Audit and the Chiefs of the respective Departments, for the right performance of the duties for which they are respectively held responsible.

22. The several Controllers and Examiners will exercise the functions and perform the duties prescribed by this Resolution and those herein referred to, from the earliest practicable date, which will be determined by the Chiefs of the respective Departments: pending which, the duties of all Departments will continue to be conducted under existing Rules.

23. The Military Finance Commission, (originally constituted with Colonel Jameson as President, and Colonels Burn and Balfour as Members,) whose services have already been of great value, and are deserving of the highest commendation, will continue to aid the Government of India in carrying out the work of retrenchment and economic reform, for which it was originally constituted; but all functions of direct administration, check and control, heretofore exercised by the Commission as a Body, when re-constituted, will hereafter devolve on its President, who, in the capacity of a Member of the Board of Audit, and Head of the Military Finance Department, will, in conjunction with the other Members of the Commission, continue to assist in the general organization of the Department.

24. The Auditor General will, in like manner, enforce the principles of economic reform in the Civil Branch; and the Heads of the Civil and Military Departments forming the Audit Board will, in concert, advise the arrangements necessary for the proper rendering of the Accounts, and for ensuring strictness of Appropriation Audit.

25. The subsidiary orders necessary for the exercise of the independent functions entrusted by the Resolution of Government to the Auditor General of India, and the Chief of the Military Finance Department (aided by the Members of the Commission,) will be issued by those Officers respectively; and the Audit Board will likewise issue such subsidiary orders as may be requisite in regard to the Appropriation Audit.

26. It is to be understood by all the Departments concerned that as a general rule, and except in special cases of emergency, or in cases in which the Governor General in Council shall otherwise direct, all proposals in the Military, Political, or Financial Departments, bearing on questions of Military Finance, and all proposals in the Public Works Department for expenditure (other than that on ordinary repairs,) on Military Public Works, shall be sent for opinion and report to the Military Finance Department before the orders of the Governor General in Council are taken upon them.

By Order of the Governor General in Council,

No. 1831 of 1860-61.

FROM R. W. LODWICK, Esq.,
Civil Auditor, Bombay,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 29th October 1860.

SIR,—I HAVE the honor to request that I may be furnished with instructions on the following point connected with the Income Tax.

2. In this Presidency several Officers live in Houses belonging to Government for which they pay stated sums as rent.

3. I think that Section CXXXI. of the Act XXXII. of 1860 may fairly be held to refer to cases of House-rent of this nature.

4. When an Officer occupies a Government Building, the amount of rent is deducted monthly from his salary, so that he never receives this amount, and therefore may be considered to receive so much less salary every month.

5. Moreover, Government decided that, in cases where parties had been fined, sums deducted for fines were not assessable. The case of deduction, on account of a fine, seems to me somewhat analogous to the present case, for in both cases the payer has to satisfy a claim on the part of Government, and in doing so receives a diminished salary.

6. As then Government has decided that in the one case the Tax was to be paid only on the amount actually received, so, in my opinion should this very just rule be acted on in the other.

7. On these grounds I am inclined to think that all Officers who pay Government fixed rents for Houses they inhabit should be excused Income Tax on those rents, but as the question is a doubtful one, and the Accountant General differs from me, I trust I may be favored with early instructions for my future guidance.

I have, &c.,

(Sd.) R. W. LODWICK,

Civil Auditor.

FINANCIAL DEPARTMENT.

No. 120.

Fort William, the 12th November 1860.

The Governor General in Council considers that the Civil Auditor at Bombay is wrong in the views expressed above.

Unless the Government Buildings in question are hired and used as Public Offices, the amount of rent paid to Government by the Officers alluded to is, His Excellency in Council observes, just as liable to Income Tax as if it was paid to a private individual.

ORDERED, that a copy of the above be furnished to the Civil Auditor at Bombay, with reference to his letter.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

No. 121.

Fort William, the 16th November 1860.

Notification.—Notice is hereby given, that the Salaries, Pay, Batta and Allowances of the Civil, Military, and Marine Department, for November 1860, will be payable as under:—

Military and Marine Departments, on Monday, the 10th proximo.

Civil and Marine Departments on Saturday, the 15th proximo.

By Order of the Right Hon'ble the Governor General of India in Council,

No. 560.

FROM J. I. HARVEY, Esq.,
Sub-Treasurer,TO THE SECY. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT.

Dated, Fort William, the 8th November 1860.

SIR,—I HAVE the honor to submit, for the information of His Excellency the Governor General in Council, a copy of an Opinion of the Advocate General, together with copy of the queries put to him by me in respect to the Note appended to the end of "General Exemption" at foot of Schedule A. of Act XXXVI. of 1860, and to solicit such orders as it may seem fit to His Excellency the Governor General in Council to issue.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

OPINION.

I THINK that the effect of the Note to the General Exemption and Rule at the end of Schedule A. is to provide that the Administrator General as such is not to be deemed a Public Officer within the meaning of the General Rule, so as to exempt Deeds or Instruments executed to or by him on the ground that he is a party thereto. Therefore when such Deeds or Instruments are entered into between the Administrator General and other persons not being Public Officers, or representing Government, or any Board, Commission, or Court, they are liable to the ordinary Stamp Duties. But where the Administrator General is a party to a Deed or Instrument to which the Government, or any Board, Commission, Court or Public Officer in a public capacity is a party, such Deed or Instrument will, I think, be exempted from Stamp Duty, as it would, if the Administrator General were a private individual acting on his own behalf. The exemption attaches, I think, wherever Government, or a Board, &c., in a public capacity is a party, whoever the other party or parties to the Deed or Instrument may be.

(Sd.) W. RITCHIE,
Advocate General.

6th November 1860.

No. 680.

FROM J. I. HARVEY, Esq.,
Sub-Treasurer,

TO THE SOLICITOR TO GOVERNMENT.

Dated, Fort William, the 5th October 1860.

SIR,—I BEG to acknowledge the receipt of your letter of this date, transmitting the opinion of the Advocate General, and would be obliged by your informing me, in communication with the Advocate General, what am I to understand by the Note at foot of Schedule A., which states that the above exemption does not extend to any writing executed to or by any Administrator General, and whether I can make payment to the Administrator General without requiring his receipts to be stamped. It appears to me clear that I cannot do so.

I have, &c.,
(Sd.) J. I. HARVEY
Sub-Treasurer.

No. 122.

FINANCIAL DEPARTMENT

Fort William, the 16th November 1860.

THE opinion of the Advocate General appears to the Governor General in Council to be correct, and His Excellency is accordingly pleased to direct that it be acted on.

ORDERED, that a copy of the above be sent to the Sub-Treasurer, Fort William, for information and guidance.

Ordered also, that a copy of the same be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. H. LUSHINGTON,
Secy. to the Govt. of India

MILITARY DEPARTMENT.

Fort William, the 16th November 1860.

No. 1131 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant Edward Humphrey Woodcock, of the 55th Regiment Native Infantry, 2nd in Command of the 12th Irregular Cavalry For fifteen months, under the new Regulations. ...

No. 1132 of 1860.—His Excellency the Governor General of India in Council is pleased to admit the under-mentioned men of the 10th Regiment Bombay Native Infantry to the 3rd Class of the Order of Merit, in consideration of their distinguished gallantry in the Field, on the dates specified opposite to their respective names:—

Color Havildar Bunsee	6th Jan. 1858.
Havildar (now Jemadar)	17th June 1858.
Dhoonjee Guncowar	...
Havildar (now Jemadar)	5th Sept. 1858.
Luximon Rao Ranay	...
Sepoy (now Naik) Shuk	1st April 1858.
Kadur	...
Sepoy Dunka Ahier, Grenadier Company	5th Sept. 1858.

No. 1133 of 1860.—The services of Assistant Surgeon John Jones, M. D., in Medical charge of Mussoorie, are placed at the disposal of the Government, North-Western Provinces.

No. 1134 of 1860.—His Excellency the Governor General in Council is pleased to admit Subadar Ramsahaie, of the late 28th Regiment Native Infantry, to the 2nd Class of the Order of British India, with the Title of "Bahadoor," as a further reward for his admirable conduct on the occasion of the Mutiny of his Regiment at Shahjehanpore on the 31st May 1857.

No. 1135 of 1860.—The services of Lieutenant F. N. M. Maynard, of the 21st Regiment Native Infantry, are placed at the disposal of the Foreign Department.

No. 1136 of 1860.—The following promotion is made:—

Corps.	Rank and Name.	To what Rank promoted.	From what date.	In whose room.
General List.	Ensign Arthur Cortlandt Anderson	Lieutenant	9th Nov. 1860	Consequent on the transfer of Lieutenant W. H. Brind from the 28th Native Infantry to the 2nd European Bengal Fusiliers.

No. 1137 of 1860.—The services of Lieutenant D. Macdonald, of the 25th Regiment Native Infantry, are placed at the disposal of the Foreign Department.

No. 1138 of 1860.—*Erratum.*—In Government General Order No 1054, of the 26th October 1860, admitting Subadar Ilubeb Khan “ Bahadoor,” 1st Punjab Infantry, to the Order of Merit, for “ admitted to the 2nd Class of the Order of Merit,” read *advanced from the 2nd to the 1st Class of the Order of Merit.*

Order Books to be corrected accordingly.

No. 1139 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Lieutenant-Colonel A. S. Waugh, of the Corps of Engineers, Surveyor General of India and Superintendent of the Great Trigonometrical Survey, to officiate as Commandant of the Corps of Engineers, during the absence, on preparatory leave, of Colonel A. H. E. Boileau, or until further orders.

No. 1140 of 1860.—The services of Major C. M. Browne, 60th Regiment Native Infantry, who vacated his appointment under the operation of the new Furlough Regulations, are placed at the disposal of the Commander-in-Chief.

R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 278.

Fort William, the 13th November 1860.

Notification.—His Excellency the Viceroy and Governor General of India in Council having had under consideration the subject of the organization of the Establishment for dealing with the Accounts of the Public Works Department, and the manner in which the Examination and Audit of those Accounts shall be connected with the general scheme of Audit and Account of Her Majesty’s Indian Empire, of which an outline was published in the Financial Resolution of the 7th April 1860, No. 27, has now approved of the following scheme:—

The Monthly Accounts of the Executive Engineers and other Disbursing Officers of the Public Works Department will undergo *examination* by Officers under the orders of the Local Government to be styled Controllers and Examiners of Public Works Accounts, of which Officers one will eventually be attached to each Local Administration with a Deputy in the larger Local Governments. These Officers will receive salaries and Departmental rank corresponding with the Officers of the Engineer Establishment, as follows:—

Controller and Examiner, 1st Class, corresponding with Superintending Engineer, 1st Class.

Controller and Examiner, 2nd Class, corresponding with Superintending Engineer, 2nd Class.

Controller and Examiner, 3rd Class, corresponding with Executive Engineer, 1st Class.

Deputy Controller and Examiner, 1st Class, corresponding with Executive Engineer, 2nd Class.

Deputy Controller and Examiner, 2nd Class, corresponding with Executive Engineer, 3rd Class.

Deputy Controller and Examiner, 3rd Class, corresponding with Executive Engineer, 4th Class.

The principal subordinate Accountants in the Examiners’ Offices will (within the limits of the sanctioned scale of expenditure,) likewise be classed in rank and salary with the Officers of the Upper Subordinate Establishment of the Public Works Department, thus:—

Head Accountant, 1st Class, corresponding with Sub-Engineer, 1st Class.

Head Accountant, 2nd Class, corresponding with Sub-Engineer, 2nd Class.

Head Accountant, 3rd Class, corresponding with Sub-Engineer, 3rd Class.

Assistant Accountant, 1st Class, corresponding with Supervisor.

Assistant Accountant, 2nd Class, corresponding with Assistant Supervisor.

Assistant Accountant, 3rd Class, corresponding with Overseer.

These situations will be considered specially open to Subordinate Officers of the Public Works Department, who have shown peculiar aptitude for Accounts; but not to the exclusion of other qualified applicants.

The Accounts compiled and examined by the Controllers' Offices will undergo detailed or concurrent audit by the Deputy Auditor General (now Accountant to the Local Government,) entrusted with the Audit of the Civil Accounts of the Local Government, and will further fall under the final or appropriation Audit by the Auditor General (now Accountant General,) at Calcutta.

Until the details of the operation and organization of the general Audit Department of the Government of India shall have been published, the Controllers and Examiners will exercise their functions in the manner heretofore laid down for the Chief Engineers, (and for the Public Works Controllers and Auditors where they have been appointed,) and will have the same powers to pass Accounts. Where Controllers are not appointed, the Public Works Accounts will continue to be dealt with as heretofore, till further orders.

In order to preserve uniformity of system throughout the Empire in the matter of Public Works Accounts, and to give the Public Works Department of the Government of India a proper general control over the financial operations of this Department, an Inspector-General of Public Works Accounts will be appointed, who will have the salary and Departmental Rank of Chief Engineer of the 2nd Class, and will be, *ex-officio*, an Under-Secretary to the Government of India.

This Officer, besides having a power of inspection and general control of matters of form and system in the Local Public Works Account Offices will have similar general powers in the matters connected with the Accounts of Joint Stock Companies working under Government Guarantee. He will also afford assistance to the Auditor General's Department in dealing with questions connected with the Accounts of the Public Works Department.

Appointments.—In connexion with the foregoing Notification, the Right Hon'ble the Governor-General in Council is pleased to make the following appointments:—

Captain H. Hyde, Bengal Engineers, to be Inspector-General of Public Works Accounts.

Major G. Chesney, Bengal Engineers, to be a 1st Class Controller and Examiner, and to retain charge of the Bengal Public Works Office of Account.

Mr. H. M. M. to be a 2nd Class Controller and Examiner, and to retain charge of the Public Works Office of Account of the North-Western Division.

Major J. McLeod Innes, of the Bengal Engineers, to be a 2nd Class Controller and Examiner of Public Works Accounts for the Punjab; but will continue at Nagpore till relieved of the charge of the Chief Engineer's Office and Public Works Office of Account.

Captain F. N. Smith, 30th Madras Native Infantry, to be a 2nd Class Deputy Controller and Examiner of Public Works Accounts for the Pegu Circle.

Captain C. M. J. Thornton, of the Madras Artillery, to be a 3rd Class Deputy Controller and Examiner of Public Works Accounts for Nagpore; and will proceed and relieve Major Innes as soon as practicable.

—
No. 279.

The 15th November 1860.

Appointments.—Major J. Harley Maxwell, Superintending Engineer, 2nd Circle, North-Western Provinces, is appointed to officiate as Chief Engineer of Nagpoor, and will proceed and join at his early convenience.

Captain F. W. Peile, Executive Engineer, Allahabad Division, will officiate as Superintending Engineer, 2nd Circle, North-Western Provinces, *vice* Major J. H. Maxwell.

Captain J. R. Martin, Assistant Engineer, 1st Class, will officiate as Executive Engineer, Allahabad Division, *vice* Captain F. W. Peile.

—
No. 280.

The 16th November 1860.

Promotion.—Lieutenant A. C. Padday, Probationary Assistant Engineer, 1st Division, Baree Doab Canal, is promoted to the Grade of Assistant Engineer of the 2nd Class, with effect from the 15th October 1860.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

—
No. 6100.

APPOINTMENTS.—*The 6th November 1860.*—Native Doctor Abdool Rahman to the charge of the Unnochutter Dispensary at Cuttack.

The 7th November 1860.—Moulavy Abdool Jubbar, Deputy Magistrate and Deputy Collector of Bhowanigunge, is promoted to the 5th Class.

The 9th November 1860.—The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1848, and Deputy Collectors under Regula-

tion IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz.* :—

Baboo Hursahoy Sing, in Behar.

“ Bhugwan Chunder Bose, in Chittagong.

“ Nobin Chunder Paul, in Hazareebaugh.

Baboo Bunkim Chunder Chatterjee, B. A., Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Khoolnah, and to exercise the full powers of a Magistrate in Jessor.

Baboo Radhagobind Doss, Deputy Magistrate and Deputy Collector of Tirhoot, is transferred to the 24-Pergunnahs, in which District he will exercise the full powers of a Magistrate.

Mr. J. Johnson, Deputy Magistrate and Deputy Collector of Moorshedabad, is transferred to Beerbhoom, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821.

Moulavy Abdool Kurreem, Deputy Magistrate and Deputy Collector of Mymensing, is transferred to Noacolly, in which District he will exercise the full powers of a Magistrate.

Mr. O. S. Stack, Deputy Magistrate and Deputy Collector of Rajshahye, is vested with the powers described in Section I., Act X. of 1854, in that District.

The 10th November 1860.—Mr. S. M. Smylie to be a Sub-Assistant in the 3rd Division Revenue Survey.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* —

In Dacca.

Baboo Ram Coomar Bose.

In Furreedpore.

Baboo Bhugwan Chunder Bose.

In Backergunge.

Moulavy Dulleelooddeen Ahmed.

In Bhaugulpore.

Baboo Kishen Chunder Ghose.

In Monghyr.

Rajah Joy Mungul Sing, Bahadoor.
Baboo Gooroopersaud Sein.

In Purneah.

Mooshee Fuzzul Hossein.

Mr. Henry Cave, Junior.

In the Sonthal Pergunnahs.

Ex-Officio. { Mr. B. Wood, Deputy Commissioner.
“ W. C. Taylor,
“ E. N. C. Braddon, } Assistant Commissioners.
“ C. W. Wilmot,
“ J. Scott,

In Behar.

Syud Noorool Hossein.

The 12th November 1860.—Mr. J. F. K. Hewitt to officiate as Magistrate and Collector of Bancoorah.

✓ Baboo Pertaubnarain Sing, Deputy Magistrate and Deputy Collector of Bood Bood, is vested with the full powers of a Magistrate in Burdwan and Bancoorah.

Messrs. G. N. Wyatt and W. F. Gibbon to be Members of the Ferry Fund Committee of Chumparun.

✓ Baboo Huikissen Doss to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector, under Regulation IX. of 1833, in Cuttack, to be employed on the Tributary Mehals.

The 13th November 1860.—Moulavy Gholam Hossein, Deputy Magistrate and Deputy Collector of Tipperah, is transferred to Furreedpore, in which District he will exercise the full powers of a Magistrate.

The 15th November 1860.—Mr. G. O'Gorman, Assessor in Pubna, to be also an Assessor and Deputy Collector, under Act XXXII. of 1860, in Mymensing.

LEAVE OF ABSENCE.—The 8th November 1860.—Sub-Assistant Surgeon Sib Chunder Kurmokar, Native Teacher of Materia Medica in the Medical College, for six months, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 10th November 1860.—Captain J. S. Davies, Senior Assistant to the Commissioner of Chota Nagpore at Lohardugga, for five days, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 15th ultimo.

Mooshee Mahomed Alli, Moosaff of Begungunge, for one year, under Section IX. of the Uncovenanted Absentee Rules.

The 12th November 1860.—Mr. E. Drury, Officiating Magistrate and Collector of Bancoorah, for four weeks, under the Financial Regulation of the 14th of October 1857, to proceed to the Presidency to appear before the ~~Commissioner~~ Committee.

Baboo Obhoy Churn Bose, late Deputy Magistrate and Deputy Collector of Baraset, for one month, on Medical Certificate, under Clause I., Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 12th November 1860.*—Baboo Gooroo Churn Doss, Deputy Magistrate and Deputy Collector, under the Dacoity Commissioner, having resumed charge of his Office on the 2nd instant, the unexpired portion of the leave granted to him on the 3rd of September last is cancelled.

Baboo Poornoo Chunder Bannerjee, Deputy Magistrate and Deputy Collector of Pubna, having joined his Office on the 22nd ultimo, the unexpired portion of the leave granted to him on the 4th of September last is cancelled.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4687.

APPOINTMENTS.—*The 9th November 1860.*—Probationary Assistant Overseer Noyan Chunder Chatterjee is transferred from the Barrackpore to the Dinagepore Division.

Probationary Assistant Overseer Nundoomar Bhuttacharjee is transferred from the 24-Pergunnahs to the Damoodah Division.

The 14th November 1860.—Lieutenant M. A. Sweeney, I. N., is appointed to the Survey of the River Goraee and its connected Sea Channels.

The 15th November 1860.—Probationary Assistant Overseer P. F. Hughes is transferred from the Hidgellee to the Damoodah Division.

Mr. W. Ramsay, who has been appointed by the Government of India, in the Public Works Department, a temporary Sub-Engineer of the 3rd Class and posted to Bengal, is attached to the Ganges and Darjeeling Road Division.

NOTIFICATION.—*The 6th November 1860.*—Baboo Am Chand Gossein has been appointed to the lower Subordinate Establishment of the Department of Public Works in Bengal, as a Sub-Overseer of the 2nd Class, 3rd Grade, and is posted to the 24-Pergunnahs' Division.

C. B. YOUNG, Lieut.-Colonel,
*Secy. to the Govt. of Bengal,
in the Public Works Dept.*

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—The Reverend J. Sharkey, Chaplain of General Department, No. 2867, dated 3rd November 1860, has obtained eight weeks' leave, from the 27th September last, to enable him to proceed to the Presidency, preparatory to availing himself of the eighteen months' leave granted him in *Punjab Gazette* of the 29th August 1860.

Mr. R. N. Cust, Officiating Financial Commissioner, General Department, No. 2886, dated 3rd November 1860, has obtained two months' indulgence leave, under Section XII. of the Civil Service Absentee Rules, from such date as he may avail himself thereof.

General Department, No. 2865, dated 2nd November 1860.

Posting.—Lieutenant E. H. Paske, Deputy Commissioner, 3rd Class, is posted to the Goojrat District.

Appointments.—With the approval of the Supreme Government, Mr. G. C. Barnes, C. B., Commissioner and Superintendent, Cis-Sutlej States, is appointed Agent to the Lieutenant-Governor for the States of Puttiala, Jheend, and Nabha.

Mr. W. B. Hardinge, Assistant Commissioner Revenue Department, No. 1656, dated 2nd November 1860.

General Department, No. 2870, dated 3rd November 1860.

Mr. R. Kidchant is appointed a Probationary Extra Assistant Commissioner, and posted to the Jhung District.

General Department, No. 2884, dated 3rd November 1860.

Captain H. McKenzie is appointed to officiate as Deputy Commissioner of the Rawulpindee District until further orders.

Mr. J. W. Smith, Personal Assistant to the General Department, No. 2885 A, dated 3rd November 1860.

Commissioner of Lahore, will revert to his appointment of Assistant Commissioner, and is posted to the Umritsur District.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 2ND NOVEMBER 1860.

9th Police Battalion.

No. 428.—**Transfer.**—Havildar Deva Singh, from the late Hoshiarpore Levy, as Havildar, to fill an existing vacancy.

LAHORE, 3RD NOVEMBER 1860.

No. 430.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers, of the Punjab Irregular Force, are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay Masters of Pensioners, in whose Circles the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned:—

Names of CLAIMANTS.	Age Years.	Height Inches. Feet. Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admis- sion.	Amount of Pen- sion of tee's Proceedings. Date of Commit- tee's Proceedings.	For what period. By what Pen- sion.	
							Names.	Rank.	Last Corps.				
Mussamut Gola- bee	25	0 5 3	Seikh Jut	A mole on the left side of upper lip. Mark of a hoil above the left hip; another on left foot.	Village of Kullah, Pergunnah Tu- run Tarun, Zil- lah Umritsur.	Wife.	Punjab Sing Sepoy.	1st Punjab In- fantry.	14th Aug. 1858.	14th Aug. 1860.	2-12 Life.	Meerut.	
Surfoo	60	0 5 6	Mussu- bee.	White beard. Several black spots on his chest and breast.	Ditto.	Father.	Heema Khan.	Ditto.	2nd Ditto.	8th Sept. 1857.	8th Oct. 1858.	2-12 Ditto.	Ditto.
Lukhs	40	0 5 7	Ditto.	Several moles on his throat.	Veerpal, Jun- deala, Umritsur	Ditto.	Jowahir.	Ditto.	Ditto.	27th Aug. 1857.	Ditto.	2-12 For 12 years.	Ditto.
Taks Sing, (de- ceased)	60	0 5 6	Seikh.	Mark of a black spot on his left cheek.	Vahir, Turun Ta- run, Umritsur.	Ditto.	Heera Sing.	Ditto.	Ditto.	From 8th April 1858 to date of his demise.	Ditto.	2-12	Ditto.

Corps of GUIDES.

No. 431.—Transfer.—Sepoy Yahoot Khan, from the 6th Punjab Police Battalion.

G. HUTCHINSON, Major.
Offy Socy to Govt. Punjab.

Orders by the Board of Revenue, Lower Provinces.

WITH a view to reduce as much as possible the costs incurred in Rent Suits under Act X. of 1859, it is ordered that, for the present, the practice now in force of issuing single processes of Summons by separate Peons in such Suits be discontinued. All Officers vested with the power of trying Suits under the above Act, are accordingly directed to assign to the same Peon as many Processes as may require to be served about the same time on Residents of the same Village. In such cases the charge for Tulubanah will of course be distributed by the Court over the several cases to which such Processes may belong.

By Order of the Board of Revenue, Lower Provinces,

H. L. DAMPIER,
Offy. Secretary.

FORT WILLIAM,
The 16th November 1860. }

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	...	...	...	1,274
Benares ditto	...	...	...	509
				<hr/>
			Total Chests	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offy. Junior Secretary.

FORT WILLIAM,
The 1st November 1860. }

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.
THE General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhatrie Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860. }

No. 2615.

Notification.

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazette* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM ;
25th October 1860. }

**Income Tax Returns to Special
Commissioner.**

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

It is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.
2. Treasury of the Collector of the 24-Pernunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860. }

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling, }
The 31st October 1860. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHIFFER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office, }
The 16th July 1860. }

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860. }

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, on and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHIE,
7th November 1860. }

[2481]

NOTICE:

NOTICE is hereby given, that Sealed Tenders will be received up to 2 p. m., on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain,*
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore, }
The 12th September 1860. }

N. B.—The principle of direct delivery will be observed as far as possible, i. e. Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. <i>Victualling.</i>						
Rice (Moonghy) ...	4711002	234438	{ Singapore .. 2632256 Penang .. 1794880 Malacca .. 19266 Labuan .. 87600	{ 10000 0	22000 0 0	
Rice (Arracan) ...	827744	51734	{ Singapore .. 270720 Penang .. 115776 Malacca .. 441218	{ 1000 0	2200 0 0	
Rice (Java) ...	132928	7683	{ Singapore .. 89280 Malacca .. 43618	{ 500 0	1100 0 0	
Rice (Raw) ...	16000	1000	{ Singapore .. 8000 Penang .. 8000	{ 50 0	110 0 0	
Dholl, Jowar ...	186156	11635	{ Singapore .. 87120 Penang .. 70032 Malacca .. 18300 Labuan .. 10704	{ 400 0	880 0 0	
Pease (Java) ...	412682	25790	{ Singapore .. 225384 Malacca .. 64608 Penang .. 122640	{ 2000 0	4400 0 0	

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	REMARKS												
Chenna	18500	<table> <tr><td>Singapore</td><td>..</td><td>10000</td></tr> <tr><td>Penang</td><td>..</td><td>5000</td></tr> <tr><td>Malacea</td><td>..</td><td>2500</td></tr> <tr><td>Labuan</td><td>..</td><td>1000</td></tr> </table>	Singapore	..	10000	Penang	..	5000	Malacea	..	2500	Labuan	..	1000			
Singapore	..	10000																
Penang	..	5000																
Malacea	..	2500																
Labuan	..	1000																
Ghee	155344	<table> <tr><td>Singapore</td><td>..</td><td>89008</td></tr> <tr><td>Penang</td><td>..</td><td>47008</td></tr> <tr><td>Malacea</td><td>..</td><td>12192</td></tr> <tr><td>Labuan</td><td>..</td><td>7136</td></tr> </table>	Singapore	..	89008	Penang	..	47008	Malacea	..	12192	Labuan	..	7136	5000 0	11000 0 0	
Singapore	..	89008																
Penang	..	47008																
Malacea	..	12192																
Labuan	..	7136																
Split Pease	..	Altogether depends on departure of European Troops. Quantity small for past year.																
Salt	154944	<table> <tr><td>Singapore</td><td>..</td><td>76400</td></tr> <tr><td>Penang</td><td>..</td><td>54976</td></tr> <tr><td>Malacea</td><td>..</td><td>20000</td></tr> <tr><td>Labuan</td><td>..</td><td>3568</td></tr> </table>	Singapore	..	76400	Penang	..	54976	Malacea	..	20000	Labuan	..	3568			
Singapore	..	76400																
Penang	..	54976																
Malacea	..	20000																
Labuan	..	3568																
Turmeric	8304	<table> <tr><td>Singapore</td><td>..</td><td>4000</td></tr> <tr><td>Penang</td><td>..</td><td>3136</td></tr> <tr><td>Malacea</td><td>..</td><td>832</td></tr> <tr><td>Labuan</td><td>..</td><td>836</td></tr> </table>	Singapore	..	4000	Penang	..	3136	Malacea	..	832	Labuan	..	836			
Singapore	..	4000																
Penang	..	3136																
Malacea	..	832																
Labuan	..	836																
Tobacco	73688	<table> <tr><td>Singapore</td><td>..</td><td>3500</td></tr> <tr><td>Penang</td><td>..</td><td>1028</td></tr> <tr><td>Malacea</td><td>..</td><td>336</td></tr> <tr><td>Labuan</td><td>..</td><td>1328</td></tr> </table>	Singapore	..	3500	Penang	..	1028	Malacea	..	336	Labuan	..	1328			
Singapore	..	3500																
Penang	..	1028																
Malacea	..	336																
Labuan	..	1328																
Chillies	6192	<table> <tr><td>Singapore</td><td>..</td><td>1200</td></tr> <tr><td>Penang</td><td>..</td><td>448</td></tr> <tr><td>Malacea</td><td>..</td><td>144</td></tr> <tr><td>Labuan</td><td>..</td><td>544</td></tr> </table>	Singapore	..	1200	Penang	..	448	Malacea	..	144	Labuan	..	544			
Singapore	..	1200																
Penang	..	448																
Malacea	..	144																
Labuan	..	544																
Pepper	2336	<table> <tr><td>Singapore</td><td>..</td><td>1200</td></tr> <tr><td>Penang</td><td>..</td><td>224</td></tr> <tr><td>Malacea</td><td>..</td><td>80</td></tr> <tr><td>Labuan</td><td>..</td><td>224</td></tr> </table>	Singapore	..	1200	Penang	..	224	Malacea	..	80	Labuan	..	224			
Singapore	..	1200																
Penang	..	224																
Malacea	..	80																
Labuan	..	224																
Coriander Seeds	1728	<table> <tr><td>Singapore</td><td>..</td><td>1200</td></tr> <tr><td>Penang</td><td>..</td><td>224</td></tr> <tr><td>Malacea</td><td>..</td><td>80</td></tr> <tr><td>Labuan</td><td>..</td><td>224</td></tr> </table>	Singapore	..	1200	Penang	..	224	Malacea	..	80	Labuan	..	224			
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Cumin Seeds	1728	<table> <tr><td>Singapore</td><td>..</td><td>1200</td></tr> <tr><td>Penang</td><td>..</td><td>224</td></tr> <tr><td>Malacea</td><td>..</td><td>80</td></tr> <tr><td>Labuan</td><td>..</td><td>224</td></tr> </table>	Singapore	..	1200	Penang	..	224	Malacea	..	80	Labuan	..	224			
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Penang	..	224																
Malacea	..	80																
Labuan	..	224																
Hogs' Lard	5344	<table> <tr><td>Singapore</td><td>..</td><td>4000</td></tr> <tr><td>Penang</td><td>..</td><td>1344</td></tr> <tr><td>Malacea</td><td>..</td><td>..</td></tr> <tr><td>Labuan</td><td>..</td><td>..</td></tr> </table>	Singapore	..	4000	Penang	..	1344	Malacea	Labuan			
Singapore	..	4000																
Penang	..	1344																
Malacea																
Labuan																
Salt Fish	42080	<table> <tr><td>Singapore</td><td>..</td><td>31000</td></tr> <tr><td>Penang</td><td>..</td><td>2624</td></tr> <tr><td>Malacea</td><td>..</td><td>5456</td></tr> <tr><td>Labuan</td><td>..</td><td>..</td></tr> </table>	Singapore	..	31000	Penang	..	2624	Malacea	..	5456	Labuan			
Singapore	..	31000																
Penang	..	2624																
Malacea	..	5456																
Labuan																
Oil, Cocoanut	97438	<table> <tr><td>Singapore</td><td>..</td><td>72500</td></tr> <tr><td>Penang</td><td>..</td><td>15312</td></tr> <tr><td>Malacea</td><td>..</td><td>9584</td></tr> <tr><td>Labuan</td><td>..</td><td>42</td></tr> </table>	Singapore	..	72500	Penang	..	15312	Malacea	..	9584	Labuan	..	42			
Singapore	..	72500																
Penang	..	15312																
Malacea	..	9584																
Labuan	..	42																
Onions	1896	<table> <tr><td>Singapore</td><td>..</td><td>1000</td></tr> <tr><td>Malacea</td><td>..</td><td>..</td></tr> <tr><td>Penang</td><td>..</td><td>896</td></tr> <tr><td>Labuan</td><td>..</td><td>..</td></tr> </table>	Singapore	..	1000	Malacea	Penang	..	896	Labuan			
Singapore	..	1000																
Malacea																
Penang	..	896																
Labuan																
Tamarind	8186	<table> <tr><td>Singapore</td><td>..</td><td>1000</td></tr> <tr><td>Labuan</td><td>..</td><td>7136</td></tr> </table>	Singapore	..	1000	Labuan	..	7136									
Singapore	..	1000																
Labuan	..	7136																
Bread	..	Depends altogether on requisitions from Ships ; about 1,00,000 issued in 1860, none in 1859.																
Flour	..	Depends altogether on arrival and departure of Troops.																

Grain and Provision and Victualling Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery, specifying Quantities	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS.
Garlic ..	324		Or as much as may be required, quantity uncertain.			
Tea, Black ..	1500		Or as much as may be required upon the arrival of Troops.			
Coffee ..	1200	Ditto	Ditto	Ditto		
Sugar ..	5000	Ditto	Ditto	Ditto		
Bread ..	54000	Ditto. { | Singapore .. | 30000 | { | Penang .. | 24000 |				
Biscuit ..		Altogether dependent on arrival and departure of Troops.				
Beef (1st sort Grass-fed) ..	40000	..... { | Singapore .. | 25000 | { | Penang .. | 15000 |	Or as much as may be required, dependent upon the arrival of Troops.			
Mutton (1st sort Grass-fed) ..		Or as much as may be required				
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ..	70000	Or as much as may be required for Singapore and Penang				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..		As much as may be required; supply small, depends upon arrival and departure of Troops.				
Beetle-nut ..		Ditto	Ditto	Ditto		
Salt Beef in Barrel ..	3500					
Salt Pork in Barrels ..	3500		Quantity depends on arrival and departure of Troops.			
Water for Ships ..	70000 Tons		But altogether dependent upon arrival and departure of Ships.			
Avil ..		Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China.				
Cuddala ..		Depends altogether upon arrival and departure of Native Troops.				
Pauu Leaves ..		Ditto	Ditto	Ditto		
Hay ..		Depends upon arrival of Horses from Bonabay, Madras or Calcutta.				
Straw ..		Ditto	Ditto	Ditto		
Furniture for Hospitals, Offices and Barracks ..					1000	22000
Hospital Clothing, such as Quilts, Cotton ..	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ..	200					
Pillows, Cotton ..	50					
Pillow Cases ..			At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.			
Caps, Gingham or Grey Shirting; Caps lined with Flannel ..	56					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ..	200					
Trowsers lined with Flannel ..	200					
White Shirts, plain ..	200					
Banians, Flannel ..	50					

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSIONER'S OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 1st September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummahs entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,

Collector.

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number. Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.					
1 2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ..	0 15 0 0	2 0 0	2 0 0	
2 2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	15 18 17 0	95 2 3	111 14 10	
3 2578	Beekahpoor, Pergunnah Monghyr ..	0 16 0 0	3 4 0	3 4 0	
4 2621	Girdline, Thannah Rautun, Pergunnah Furkeeah	58 13 8 0	16 9 1	20 7 3	
5 2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ..	15 5 6 6 0	42 3 6	55 3 0	
6 2611	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ..	111 4 0 0	65 4 0	76 0 1	
7 2642	Invalid Jagheer of Sheer Khan, Havidar, in Thannah Jaffragunge, Pergunnah Monghyr ..	33 10 0 0	22 0 0	25 8 0	
8 2614	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ..	14 1 14 0	8 4 0	9 8 6	
9 2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ..	50 9 13 0	25 2 1	31 0 4	
10 2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund ..	138 19 19 10	96 12 10	104 13 9	
11 2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ..	25 9 14 0	16 0 0	16 0 0	
12 2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ..	30 0 0 0	10 0 0	10 0 0	
13 2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund ..	3 11 0 0	2 10 0	2 10 0	
14 2713	Arazie Ammanut Sircar, in Thannah Dhurburah, Pergunnah Monghyr ..	5 8 6 0	3 5 0	4 5 3	
15 2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr ..	20 3 0 0	8 0 7	10 3 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	65 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 8	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuek, Thannah Rampoor, Pergunnah Salemabad ..	8 5 10 0	10 4 5	12 11 0	
20	3044	} Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
	3045					
21	3016	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeah	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singla, Thannah Dhurhurah Pergunnah Monghyr ..	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrah-gange, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Gndline, in Thannah Purbut-tah, Pergunnah Fmkeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunn-poor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheiff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be helden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

মুক্তি আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি

১ ডিসেম্বর সন ১৮৬০ সাল মজলিবার

দুই প্রহরের সময় কলিকাতার কোট উইলি-
ঘের এবং তাহার অন্তঃপাতি যে সকল
স্থান তরিমিত বজ দেশের কোট উইলি-
ঘের শুল্পে কোট আপন আদালত ঘরে
ওয়েরটরমিনর এবং এডমাইনিস্ট্রেশন অর্থাৎ
মহা সমুদ্র সম্পর্ক মোকদ্দমা নিষ্পত্তি
জন্য এক সেশিয়াল অর্থাৎ মিছিল কর-
বেন।

এই সেশিয়াল জরুরী পর্যন্ত বিসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ষষ্ঠীর সময়
বিসিবেক এ বিস্তু সকলে অর্পণ রাখুন।

C. H. BROWN,
Sheriff.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 331, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Uggun 1268 Fusty.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabandee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Tawjee Num ber.	Names of Mehals and Pergannahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhunganwan, Pergannah Tilhara ...	791	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergannah Bheempore	137	15	7	10	10	695	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergannah Bheempore ...	616	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergannah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergannah Bheempore	586	5	8	0	0	1117	0	0
17	58	Dureahpore Boozroog, Pergannah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergannah Tilhara	192	11	7	11	5	1792	0	0
111	69	Chunrai Boozroog, Pergannah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergannah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fazoolahpore, Pergannah Shahjehanpore	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergannah Biswunk	2291	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergannah Bheempore ...	168	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergannah Bheempore	605	2	5	0	0	998	8	0
93	176	Lohra, Pergannah Shahjehanpore	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergannah Pelitch	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergannah Bheempore ...	317	11	10	0	0	592	14	0
94	188	Moonyatah Pergannah Shahjehanpore	139	13	2	10	0	281	6	5
96	192	Musudpore Nisf, Pergannah Shahjehanpore	259	0	0	0	0	104	2	6
97	193	Musudpore Nisf, Pergannah Shahjehanpore	259	0	0	0	0	104	2	6
100	210	Poorupore, Pergannah Shahjehanpore ...	1	1	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergannah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergannah Tilhara	219	12	11	0	0	257	3	6
80	231	Roostumabad Koorkooree, one anna, Pergannah Phoolwaree	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergannah Tilhara	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergannah Sandha...	788	0	14	9	0	1381	0	0

A. HOPP,
Collector.

PATNA COLLECTORATE,
The 31st October 1860. }

Nuddea Rivers.

Bi-WEEKLY Water Report, shewing the least Depth of Water in the Bhagiruttee River, from 5th to 9th November 1860.

Names of Places, &c.	Ft	In.	Least Depth of Water.	Remarks	ASSETS.
Above its Entrance in Ganges ...	10	0			11,29,077 0 0
On the Entrance Bar ...	2	3		The Works at the new Entrance have lowered the bed of the Channel, since the 11th of October last, twelve feet and upwards. This shoal is now more than four miles in length. The water at the Head is quite still, the current of the Ganges flowing entirely away from the Entrance; the sand has been all removed, but the bed at the Head being now clay and mud, the River will probably close in ten or twelve days.	5,31,455 9 4
From thence to Jungypore, 13½ Miles ...	2	0			3,01,03,792 9 3
From Jungypore to Berhampore, 46 Miles ...	2	0			85,69,700 0 0
From Berhampore to Cutwa, 50 Miles ...	2	6			44,46,350 0 0
And from Cutwa to Nudden, 46 Miles ...	2	9	The Upper Matabanga will be kept open.		3,87,700 0 0
					3,66,900 8 0
					12,17,316 9 0
					1,81,157 4 7
					2,145 12 0
					618 12 0
					<u>Co.'s Rs. 4,69,46,304 0 2</u>

Statement of the Affairs of the Bank of Bengal for the Week ending 14th Nov. 1860.

LIABILITIES.	ASSETS.
Proprietors' Capital	1,07,00,000 0 0
Reserve Fund ...	2,95,001 9 0
Current Accounts	1,71,37,006 4 5
Cash Credits Undrawn	1,70,449 12 3
Other Claims ...	2,61,146 9 8
Bank Notes ...	1,81,66,360 0 0
Post Bills ...	2,76,244 9 3
Profit and Loss (Rebate Account) ...	20,795 10 10
	Government Securities
	Dues from Government
	Cash
	Loans on Deposit of Securities
	Discount Loans on ditto
	Accounts of Credit on ditto
	Government Bills Discounted
	Merchantile Bills ditto
	Bank Stock ...
	Stamp Duties ...
	Interest accrued ...
	<u>Co.'s Rs. 4,69,46,304 0 2</u>

Published by order of the Directors,
GRO. DICKSON,
Secretary and Treasurer.

D Woods,
Offg. Accountant.

Height of water on Gauge at Berhampore on the 9th November 1860, plus 2 feet 3 inches.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

BHAGIRUTTEE ENTRANCE,
The 11th November 1860.

Notice.

THE Interest and Responsibility of ROBERT SMITH, HENRY HYNDMAN KENNEDY, ROWLAND HAMILTON, ANDREW BRAND, and WILLIAM CRAWFORD STERNDALE, in the firm of SMITH, FARIE AND CO., ceased on the 30th of June last.

ROBERT SMITH,
HENRY HYNDMAN KENNEDY,
ROWLAND HAMILTON,
ANDREW BRAND,
WILLIAM CRAWFORD STERNDALE, } *By their Con-*
} *stituted At-*
} *torney,*
} *JAMES STEEL.*

With reference to the above, the business of the firm of SMITH, FARIE, AND CO., which, since the 30th of June last, has been carried on by the undersigned, JAMES STEEL, will from this date be carried on by WILLIAM GRANT and JAMES STEEL, in conjunction with JAMES SMITH at Liverpool, under the two Firms of JAMES SMITH AND CO. at Liverpool, and GRANT, SMITH, AND CO. at Calcutta.

JAMES SMITH,
By his Attorney,
WILLIAM GRANT.
WILLIAM GRANT.
JAMES STEEL.

The 1st November 1860.

Underwriters' Screw Steam and Tug Company,
"Limited."

REGISTERED UNDER ACT XIX. OF 1857.

AN Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND CO.,
Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & CO.

CALCUTTA,
The 1st November 1860.

COPIES OF THE
Report of the Indigo Commission,
TOGETHER WITH
The whole of the Evidence
TAKEN BEFORE THE COMMISSION,
AND THE
APPENDICES, Nos I., II., AND III.,

Can be had on application to the PRINTER of the
Calcutta Gazette, Bengal Office, at 8 Rupees per
copy

Notice.

The following Table of Rates of Postage to be
paid on Letters addressed to places in Italy is
to be substituted for that enunciated with the
Notice published by the Director-General of the
Post Office on the 11th July 1860:—

On LETTERS	To Sardinia, Tuscany, Parma, Modena and the Romagna	To any other State in Italy
Weighting less than $\frac{1}{4}$ of an ounce	Rs As P 0 5 4	Rs As P 0 13 4
more than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	0 8 0	0 14 8
$\frac{1}{2}$ " " $\frac{1}{4}$ of an ounce	0 13 4	1 12 0
1 oz but $\frac{1}{2}$ ounce	1 0 0	1 13 4
1 oz but $\frac{1}{2}$ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c, 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy under Sardinian Postal Rules, i.e. Sicily, Naples, Rome, and the Papal States, one anna 4 pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce. No change is made in the Rates applicable to Newspapers.

H. B. RIDDLER,
Director-General of the Post Office
of India.

SIMLA,
The 20th October 1860. }

**NOTICE issued by the POST-MASTER
GENERAL of BENGAL.**

No. 5658.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian

Government, are subject to a further charge on delivery:—

On LETTERS	To Sardinia, Tuscany, Parma, Modena and the Romagna	To any other State in Italy
Weighting less than $\frac{1}{4}$ of an ounce	Rs As P 0 5 4	Rs As P 0 13 4
more than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	0 8 0	0 14 8
$\frac{1}{2}$ " " $\frac{1}{4}$ of an ounce	0 13 4	1 12 0
" " 1 oz " $\frac{1}{2}$ ounce	1 0 0	1 13 4
" " 1 oz " $\frac{1}{2}$ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c, 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, i.e. Sicily, Naples, Rome, and the Papal States, one anna 4 pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

On LETTERS	Rs As P
Weighting less than $\frac{1}{2}$ oz	0 2 4
" more than $\frac{1}{2}$ oz but less than 4 oz	0 2 0
" " 4 " " 6 oz	0 3 4
" " 6 " " 8 oz	0 4 0
" " 8 " " 10 oz	0 5 4

C. K. DODD,
Post-Master General of Bengal.

CALCUTTA, }
The 2nd November 1860. }

**NOTICES issued by the
POST-MASTER of CALCUTTA**

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *via* Marseilles only.

Letters and Papers, for transmission *via* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay

must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *rid* Trieste —

Rates of Postage.

Under $\frac{1}{4}$ Ounce	Rs. 0 6 0
" $\frac{1}{2}$ "	" 0 8 0
" $\frac{3}{4}$ "	" 0 14 0
" 1 "	" 1 1 0

No. 1939.

The 9th November 1860 — The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1910.

The 9th November 1860 — The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

PACKETS for the reception of Letters by the following Ships are open at this Office —

Names of Vessels	Agents.	Intended Departure.	For what Port	Touching at
Steamer <i>Bengal</i>	P & O S N Co ..	23rd Nov. 1860	Suez ..	Madras, Ceylon & Aden
" <i>Baltic</i> ..	Mackinnon, McKenzie & Co ..	19th ..	Moulmein ..	Akyab and Rangoon
" <i>Lancefield</i> ..	Jardine, Skinner and Co ..	20th ..	Hong-Kong ..	Penang and Singapore

The 16th November 1860

Weight.	Postage	Per Ounce Rs.	Marseilles.	Per Ounce Southampton
Under $\frac{1}{4}$ Ounce	Rs. 0 6 0	Rs. 0 6 0	Rs. 0 4 0	Rs. 0 4 0
" $\frac{1}{2}$ "	" 0 8 0	" 0 8 0	" 0 8 0	" 0 8 0
" $\frac{3}{4}$ "	" 0 14 0	" 0 14 0	" 0 8 0	" 0 8 0
" 1 "	" 1 1 0	" 1 0 0	" 1 0 0	" 1 0 0
		2 0 0	1 0 0	1 0 0
		2 0 0	1 0 0	1 0 0

No. 1916.

The 7th November 1860 — Notice is hereby given, that the Mails for Penang, Singapore, and Hong Kong, for transmission per Steamer *Lancefield*, will be closed at this Office on Monday, the 19th instant, at 6 p. m.

No. 3958.

The 13th November 1860 — Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th instant.

No. 2008.

The 15th November 1860 — Notice is hereby given, that in consequence of the departure of the Steamer *Baltic* having been postponed, the Mails for Akyab, Rangoon, and Moulmein will be closed at this Office on Saturday, the 17th instant, at 6 p. m.